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# Treasury Financial Manual

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## Bulletin No. 2024-06

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

**Subject:** Change to Bulletin No. 2024-04, U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement

**1. Purpose:** This bulletin notifies agencies that Part 1 and Part 2 of the [USSGL](#) Supplement have been revised for Fiscal Year (FY) 2024 and FY 2025.

**2. Summary of Changes:** The Summary of Changes identifies specific revisions made to the USSGL.

**3. Changes by Part/Section/File:**

**Part 1 - FY 2024 Reporting changes to files in Sections II, III, IV, V, and VII:**

**Section II: Accounts and Definitions**

**Section III: Account Transactions**

- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Table

**Section V: Crosswalks to Standard External Reports for FY 2024 GTAS Reporting**

OMB Form and Content:

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

## **Section VII: GTAS Validations and Edits for FY 2024 Reporting**

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

## **Part 2 - FY 2025 Reporting changes to files in Sections I, II, III, IV, V, VI, and VII:**

### **Section I: Chart of Accounts**

### **Section II: Accounts and Definitions**

### **Section III: Account Transactions**

- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Table

### **Section V: Crosswalks to Standard External Reports for FY 2025 GTAS Reporting**

OMB Form and Content:

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

### **Section VI: USSGL Crosswalks to Reclassified Statements**

- Reclassified Statement of Net Cost

## **Section VII: GTAS Validations and Edits for FY 2025 Reporting**

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

**4. Effective Date:**

- Part 1 requirements for FY 2024 are effective immediately.
- Part 2 requirements for FY 2025 are effective October 1, 2024.

**5. Inquiries:**

Direct questions concerning this bulletin to your agency's [USSGL Board representative](#) or:

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Date: September 12, 2024

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# Treasury Financial Manual

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## Part 2, Section I: Chart of Accounts

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

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

**100000 Assets**

**200000 Liabilities**

**300000 Net Position**

**400000 Budgetary**

**500000 Revenue and Other Financing Sources**

**600000 Expenses**

**700000 Gains/Losses/Miscellaneous Items**

**800000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency specific requirements. However, subsidiary accounts must summarize or “roll up” to the 6-digit USSGL accounts plus any related attributes.

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



## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
<b>100000</b>	<b>ASSETS</b>	
101000	Fund Balance With Treasury	Debit
109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer	Debit
	<b>CASH</b>	
110100	General Fund of the U.S. Government's Operating Cash	Debit
110300	Restricted Operating Cash	Debit
110900	Checks Outstanding	Credit
111000	Undeposited Collections	Debit
112000	Imprest Funds	Debit
112500	U.S. Debit Card Funds	Debit
113000	Funds Held Outside of Treasury - Budgetary	Debit
113500	Funds Held Outside of Treasury - Non-Budgetary	Debit
113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	Debit
114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	Debit
119000	Other Cash	Debit
119090	Other Cash - International Monetary Fund	Debit
119305	International Monetary Fund - Letter of Credit	Credit
119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	Debit
119307	International Monetary Fund - Dollar Deposits With the IMF	Credit
119309	International Monetary Fund - Currency Holdings	Debit
119333	International Monetary Fund - Reserve Position	Debit
119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	Debit
119500	Other Monetary Assets	Debit
120000	Foreign Currency	Debit
120500	Foreign Currency Denominated Equivalent Assets	Debit
120900	Uninvested Foreign Currency	Debit
123000	Foreign Currency Held Outside Of Treasury - Budgetary	Debit
123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	Debit
125000	Central Accounting/Agency Reconciliation Account	Debit
	<b>RECEIVABLES</b>	
131000	Accounts Receivable	Debit
131900	Allowance for Loss on Accounts Receivable	Credit
132000	Funded Employment Benefit Contributions Receivable	Debit
132100	Unfunded FECA Benefit Contributions Receivable	Debit
132500	Taxes Receivable	Debit
132900	Allowance for Loss on Taxes Receivable	Credit
133000	Receivable for Transfers of Currently Invested Balances	Debit
133500	Expenditure Transfers Receivable	Debit
134000	Interest Receivable - Not Otherwise Classified	Debit
134100	Interest Receivable - Loans	Debit

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
134200	Interest Receivable - Investments	Debit
134300	Interest Receivable - Taxes	Debit
134400	Interest Receivable on Special Drawing Rights (SDR)	Debit
134500	Allowance for Loss on Interest Receivable - Loans	Credit
134600	Allowance for Loss on Interest Receivable - Investments	Credit
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit
134800	Allowance for Loss on Interest Receivable - Taxes	Credit
134900	Interest Receivable on Uninvested Funds	Debit
135000	Loans Receivable	Debit
135090	Loans Receivable - International Monetary Fund	Debit
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit
135900	Allowance for Loss on Loans Receivable	Credit
135990	Allowance for Loss on Loans Receivable - International Monetary Fund	Credit
136000	Penalties and Fines Receivable - Not Otherwise Classified	Debit
136100	Penalties and Fines Receivable - Loans	Debit
136300	Penalties and Fines Receivable - Taxes	Debit
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit
137000	Administrative Fees Receivable - Not Otherwise Classified	Debit
137100	Administrative Fees Receivable - Loans	Debit
137300	Administrative Fees Receivable - Taxes	Debit
137400	Criminal Restitution Receivable	Debit
137500	Allowance for Loss on Administrative Fees Receivable - Loans	Credit
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit
137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit
137900	Allowance for Loss on Criminal Restitution Receivable	Credit
138000	Loans Receivable - Troubled Assets Relief Program	Debit
138100	Interest Receivable - Loans - Troubled Assets Relief Program	Debit
138400	Interest Receivable - Foreign Currency Denominated Assets	Debit
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit
138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit
139000	Appropriated Dedicated Collections Receivable	Debit
139900	Allowance for Subsidy	Credit
141000	Advances and Prepayments	Debit
198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	Debit
<b>INVENTORY AND RELATED PROPERTY</b>		
151100	Operating Materials and Supplies Held for Use	Debit
151200	Operating Materials and Supplies Held in Reserve for Future Use	Debit
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
151400	Operating Materials and Supplies Held for Repair	Debit
151600	Operating Materials and Supplies in Development	Debit

## SUPPLEMENT

## Section I

**U.S. Standard General Ledger  
Chart of Accounts**

Account Number	Title	Normal Balance
151900	Operating Materials and Supplies - Allowance	Credit
152100	Inventory Purchased for Resale	Debit
152200	Inventory Held in Reserve for Future Sale	Debit
152300	Inventory Held for Repair	Debit
152400	Inventory - Excess, Obsolete, and Unserviceable	Debit
152500	Inventory - Raw Materials	Debit
152600	Inventory - Work-in-Process	Debit
152700	Inventory - Finished Goods	Debit
152900	Inventory - Allowance	Credit
<b>SEIZED MONETARY ASSETS</b>		
153100	Seized Monetary Instruments	Debit
153200	Seized Cash Deposited	Debit
<b>FORFEITED PROPERTY</b>		
154100	Forfeited Property Held for Sale	Debit
154200	Forfeited Property Held for Donation or Use	Debit
154900	Forfeited Property - Allowance	Credit
<b>FORECLOSED PROPERTY</b>		
155100	Foreclosed Property	Debit
155900	Foreclosed Property - Allowance	Credit
<b>COMMODITIES</b>		
156100	Commodities Held Under Price Support and Stabilization Support Programs	Debit
156900	Commodities - Allowance	Credit
<b>STOCKPILE MATERIALS</b>		
157100	Stockpile Materials Held in Reserve	Debit
157200	Stockpile Materials Held for Sale	Debit
<b>OTHER RELATED PROPERTY</b>		
159100	Other Related Property	Debit
159900	Other Related Property - Allowance	Credit
<b>INVESTMENTS</b>		
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit
161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	Debit
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Credit
161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	Credit
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit

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## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	Debit
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit
161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	Debit
161800	Market Adjustment - Investments	Debit
162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	Debit
162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	Credit
162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Debit
162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Debit
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Debit
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Credit
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Debit
164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
165000	Preferred Stock in Federal Government Sponsored Enterprise	Debit
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit
165200	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
167000	Foreign Investments	Debit
167100	Discount on Foreign Investments	Credit
167200	Premium on Foreign Investments	Debit
167900	Foreign Exchange Rate Revalue Adjustments - Investments	Debit
169000	Other Non-Federal Investments	Debit
<b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b>		
171100	Land and Land Rights	Debit

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## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
171200	Improvements to Land	Debit
171900	Accumulated Depreciation on Improvements to Land	Credit
172000	Construction-in-Progress	Debit
173000	Buildings, Improvements, and Renovations	Debit
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
174000	Other Structures and Facilities	Debit
174900	Accumulated Depreciation on Other Structures and Facilities	Credit
175000	Equipment	Debit
175900	Accumulated Depreciation on Equipment	Credit
181000	Assets Under Capital Lease	Debit
181900	Accumulated Depreciation on Assets Under Capital Lease	Credit
182000	Leasehold Improvements	Debit
182900	Accumulated Amortization on Leasehold Improvements	Credit
183000	Internal-Use Software	Debit
183200	Internal-Use Software in Development	Debit
183900	Accumulated Amortization on Internal-Use Software	Credit
184000	Other Natural Resources	Debit
184900	Allowance for Depletion	Credit
189000	Other General Property, Plant, and Equipment	Debit
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	<b>OTHER ASSETS</b>	
192100	Receivable From Appropriations	Debit
192300	Contingent Receivable for Capital Transfers	Debit
192500	Capital Transfers Receivable	Debit
193000	Lessor Lease Receivable	Debit
193900	Allowance for Loss on Lease Receivable	Credit
195000	Lessee Right-To-Use Lease Asset	Debit
195900	Accumulated Amortization on Lessee Lease Assets	Credit
198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	Debit
199000	Other Assets	Debit
199010	Other Assets - General Fund of the U.S. Government	Debit
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit
199900	Central Accounting Control Account	Debit
<b>200000</b>	<b>LIABILITIES</b>	
201000	Liability for Fund Balance With Treasury	Credit
209010	Liability for Fund Balance While Awaiting a Warrant	Credit
	<b>ACCRUED LIABILITIES - OTHER</b>	
211000	Accounts Payable	Credit
211200	Accounts Payable for Federal Government Sponsored Enterprise	Credit

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## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
212000	Disbursements in Transit	Credit
213000	Contract Holdbacks	Credit
214000	Accrued Interest Payable - Not Otherwise Classified	Credit
214100	Accrued Interest Payable - Loans	Credit
214200	Accrued Interest Payable - Debt	Credit
215000	Payable for Transfers of Currently Invested Balances	Credit
215500	Expenditure Transfers Payable	Credit
216000	Entitlement Benefits Due and Payable	Credit
217000	Subsidy Payable to the Financing Account	Credit
218000	Loan Guarantee Liability	Credit
219000	Other Liabilities With Related Budgetary Obligations	Credit
219100	Liability for Employer Benefits and Claims Incurred but Not Reported	Credit
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit
219300	Allocation of Special Drawing Rights (SDRs)	Credit
220000	Liability for Unpaid Insurance Claims	Credit
220500	Liability for Unearned Insurance Premiums	Credit
<b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>		
221000	Accrued Funded Payroll and Leave	Credit
221100	Withholdings Payable	Credit
221300	Employer Contributions and Payroll Taxes Payable	Credit
221500	Other Post Employment Benefits Due and Payable	Credit
221600	Pension Benefits Due and Payable to Beneficiaries	Credit
221700	Benefit Premiums Payable to Carriers	Credit
221800	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
222000	Unfunded Leave	Credit
222500	Unfunded FECA Liability	Credit
229000	Other Unfunded Employment Related Liability	Credit
<b>UNEARNED REVENUE</b>		
231000	Liability for Advances and Prepayments	Credit
232000	Other Deferred Revenue	Credit
240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	Credit
241000	Liability for Clearing Accounts	Credit
<b>DEBT</b>		
214900	Accrued Interest Payable on Uninvested Funds	Credit
251000	Principal Payable to the Bureau of the Fiscal Service	Credit
251100	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
252000	Principal Payable to the Federal Financing Bank	Credit
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
254000	Participation Certificates	Credit
259000	Other Debt	Credit
259100	Repayable Advance Debt	Credit
259200	Appropriated Debt	Credit
<b>ACTUARIAL LIABILITIES</b>		
261000	Actuarial Pension Liability	Credit
262000	Actuarial Health Insurance Liability	Credit
263000	Actuarial Life Insurance Liability	Credit
265000	Actuarial FECA Liability	Credit
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit
269000	Other Actuarial Liabilities	Credit
<b>OTHER LIABILITIES</b>		
214010	Unfunded Accrued Interest Payable	Credit
233000	Unearned Lessor Revenue	Credit
291000	Prior Liens Outstanding on Acquired Collateral	Credit
292000	Contingent Liabilities	Credit
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit
292300	Contingent Liability for Capital Transfers	Credit
293000	Lessee Lease Liability	Credit
293010	Unfunded Lessee Lease Liability	Credit
294000	Capital Lease Liability	Credit
296000	Accounts Payable From Canceled Appropriations	Credit
297000	Liability for Capital Transfers	Credit
298000	Custodial Liability	Credit
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
299000	Other Liabilities Without Related Budgetary Obligations	Credit
299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	Credit
299100	Other Liabilities - Reductions	Credit
299110	Reductions of Other Liabilities - General Fund of the U.S. Government	Credit
299200	Appropriated Dedicated Collections Liability	Credit
299300	Accrued Liabilities	Credit
299500	Estimated Cleanup Cost Liability	Credit
<b>300000</b>	<b>NET POSITION</b>	
309000	Unexpended Appropriations While Awaiting a Warrant	Credit
309010	Appropriations Outstanding - Warrants to be Issued	Debit
310000	Unexpended Appropriations - Cumulative	Credit

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## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
310100	Unexpended Appropriations - Appropriations Received	Credit
310200	Unexpended Appropriations - Transfers-In	Credit
310300	Unexpended Appropriations - Transfers-Out	Debit
310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Debit
310600	Unexpended Appropriations - Adjustments	Debit
310700	Unexpended Appropriations - Used - Accrued	Debit
310710	Unexpended Appropriations - Used - Disbursed	Debit
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
320000	Appropriations Outstanding - Cumulative	Debit
320100	Appropriations Outstanding - Warrants Issued	Debit
320110	Appropriations Outstanding - Transfers	Debit
320600	Appropriations Outstanding - Adjustments	Credit
320700	Appropriations Outstanding - Used - Accrued	Credit
320710	Appropriations Outstanding - Used - Disbursed	Credit
320800	Appropriations Outstanding - Prior-Period Adjustments	Credit
331000	Cumulative Results of Operations	Credit
340000	Fiduciary Net Assets	Credit
341000	Contributions to Fiduciary Net Assets	Credit
342000	Withdrawals or Distributions of Fiduciary Net Assets	Debit
<b>400000</b>	<b>BUDGETARY</b>	
	<b>ANTICIPATED RESOURCES</b>	
403400	Anticipated Adjustments to Contract Authority	Credit
403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn	Credit
404400	Anticipated Reductions to Borrowing Authority	Credit
404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Credit
404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	Credit
405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	Credit
406000	Anticipated Collections From Non-Federal Sources	Debit
407000	Anticipated Collections From Federal Sources	Debit
408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments	Debit
438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	Credit
438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	Credit
479010	Anticipated Reinstated Orders - Obligations, Unpaid	Credit
	<b>TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES</b>	



## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
408300	Transfers - Current-Year Authority - Receivable - Transferred	Credit
<b>APPROPRIATIONS REALIZED</b>		
411100	Debt Liquidation Appropriations	Debit
411200	Liquidation of Deficiency - Appropriations	Debit
411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Debit
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Debit
411500	Loan Subsidy Appropriation	Debit
411600	Debt Forgiveness Appropriation	Debit
411601	Debt Forgiveness - Cancellation of Debt Adjustment	Debit
411700	Loan Administrative Expense Appropriation	Debit
411800	Reestimated Loan Subsidy Appropriation	Debit
411900	Other Appropriations Realized	Debit
411910	Indefinite Appropriation - Upward Adjustments	Debit
411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Credit
411990	Other Appropriations Realized - International Monetary Fund	Debit
411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	Debit
411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	Debit
411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	Debit
411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	Debit
412000	Anticipated Indefinite Appropriations	Debit
412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Credit
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit
412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	Debit
412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
412500	Loan Modification Adjustment Transfer Appropriation	Debit
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
412700	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
<b>CONTRACT AUTHORITY</b>		
413000	Appropriation to Liquidate Contract Authority Withdrawn	Credit
413100	Current-Year Indefinite Contract Authority	Debit
413120	Current-Year Definite Contract Authority	Debit
413200	Substitution of Contract Authority	Credit
413300	Decreases to Indefinite Contract Authority	Credit
413400	Indefinite Contract Authority Withdrawn	Credit
413415	Adjustment for Definite Contract Authority - Prior-Year	Credit
413500	Contract Authority Liquidated	Credit
413600	Contract Authority To Be Liquidated by Trust Funds	Credit
413700	Transfers of Contract Authority - Allocation	Debit
413800	Appropriation to Liquidate Contract Authority	Debit
413810	Appropriation to Liquidate Contract Authority - FMSTF	Debit
413900	Contract Authority Carried Forward	Debit
<b>BORROWING AUTHORITY</b>		
414000	Substitution of Borrowing Authority	Credit
414100	Current-Year Indefinite Borrowing Authority	Debit
414120	Current-Year Definite Borrowing Authority	Debit
414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	Credit
414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	Credit
414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances	Credit
414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances	Credit
414300	Current-Year Decreases to Indefinite Borrowing Authority	Credit
414400	Borrowing Authority Withdrawn	Credit
414500	Borrowing Authority Converted to Cash	Credit
414600	Actual Repayments of Debt, Current-Year Authority	Credit
414700	Actual Repayments of Debt, Prior-Year Balances	Credit
414800	Resources Realized From Borrowing Authority	Debit
414900	Borrowing Authority Carried Forward	Debit
414910	Borrowing Authority Carried Forward - Transferred	Debit
<b>OTHER BUDGETARY RESOURCES</b>		
411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations	Debit
412250	Federal Financing Bank (FFB) - Net Principal Payments	Debit
415000	Reappropriations - Transfers-In	Debit
415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Credit
415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	Credit
415300	Transfers of Contract Authority - Non-Allocation	Debit

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## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	Debit
415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	Debit
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Debit
415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Debit
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
415900	Repayment of Repayable Advances - Current-Year Authority	Credit
415901	Repayment of Repayable Advances - Prior-Year Balances	Credit
416000	Anticipated Transfers - Current-Year Authority	Debit
416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	Debit
416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year	Debit
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	Debit
416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	Debit
416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	Debit
416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	Debit
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
417000	Transfers - Current-Year Authority	Debit
417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	Debit
417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	Debit
417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	Credit
417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	Credit
417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year	Debit
417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	Debit
417400	Transfers - Current-Year Borrowing Authority Converted to Cash	Debit
417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Debit
417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund	Debit
417600	Allocation Transfers of Prior-Year Balances	Debit
417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund	Debit
418000	Anticipated Transfers - Prior-Year Balances	Debit

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Account Number	Title	Normal Balance
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419000	Transfers - Prior-Year Balances	Debit
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
419200	Balance Transfers - Unexpired to Expired	Debit
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419500	Transfer of Obligated Balances	Debit
419600	Balance Transfers-In - Expired to Expired	Debit
419700	Balance Transfers-Out - Expired to Expired	Credit
419900	Transfer of Expired Expenditure Transfers - Receivable	Debit
420100	Total Actual Resources - Collected	Debit
420190	Total Actual Resources - Collected - International Monetary Fund	Debit
420800	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
421000	Anticipated Reimbursements	Debit
421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	Credit
421200	Liquidation of Deficiency - Offsetting Collections	Debit
421500	Anticipated Expenditure Transfers from Trust Funds	Debit
421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	Debit
422100	Unfilled Customer Orders Without Advance	Debit
422200	Unfilled Customer Orders With Advance	Debit
422300	Uncollected Subsidy from Program Account	Debit
422500	Expenditure Transfers From Trust Funds - Receivable	Debit
422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Debit
423000	Unfilled Customer Orders Without Advance - Transferred	Debit
423100	Unfilled Customer Orders With Advance - Transferred - No Offset	Credit
423110	Unfilled Customer Orders With Advance - Transferred - With Offset	Credit
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
423300	Reimbursements Earned - Receivable - Transferred	Debit
423400	Other Federal Receivables - Transferred	Debit
423500	Uncollected Subsidy from Program Account - Transferred	Debit
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	Credit
425100	Reimbursements Earned - Receivable	Debit
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Debit
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
425400	Reimbursements Earned - Collected From Non-Federal Sources	Debit
425500	Expenditure Transfers from Trust Funds - Collected	Debit
425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year	Debit
426000	Actual Collections of Governmental-Type Fees	Debit

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## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
426100	Actual Collections of Business-Type Fees	Debit
426200	Actual Collections of Loan Principal	Debit
426300	Actual Collections of Loan Interest	Debit
426400	Actual Collections of Rent	Debit
426500	Actual Collections From Sale of Foreclosed Property	Debit
426600	Other Actual Business-Type Collections From Non-Federal Sources	Debit
426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Debit
426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	Debit
426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	Debit
427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	Debit
427100	Actual Program Fund Subsidy Collected	Debit
427300	Interest Collected From Treasury	Debit
427500	Actual Collections From Liquidating Fund	Debit
427600	Actual Collections From Financing Fund	Debit
427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Debit
428300	Interest Receivable From Treasury	Debit
428500	Receivable From the Liquidating Fund	Debit
428600	Receivable From the Financing Fund	Debit
428700	Other Federal Receivables	Debit
429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Debit
429500	Adjustments to the Exchange Stabilization Fund (ESF)	Debit
429590	Adjustments to the International Monetary Fund	Debit
<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED</b>		
431000	Anticipated Recoveries of Prior-Year Obligations	Debit
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	Debit
432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	Debit
433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	Credit
435000	Canceled Authority	Credit
435100	Partial or Early Cancellation of Authority	Credit
435190	Partial Cancellation of Authority - International Monetary Fund	Credit
435400	Appropriation Withdrawn	Credit
435500	Cancellation of Appropriation From Unavailable Receipts	Credit
435600	Cancellation of Appropriation From Invested Balances	Credit
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit
438200	Temporary Reduction - New Budget Authority	Credit
438300	Temporary Reduction - Prior-Year Balances	Credit

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Account Number	Title	Normal Balance
438400	Temporary Reduction/Cancellation Returned by Appropriation	Credit
438500	Temporary Sequester Returned for Cancellation	Debit
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
439000	Reappropriations - Transfers-Out	Credit
439100	Adjustments to Indefinite Appropriations	Credit
439190	Adjustments to Indefinite Appropriations - International Monetary Fund	Credit
439200	Permanent Reduction - New Budget Authority	Credit
439300	Permanent Reduction - Prior-Year Balances	Credit
439400	Receipts Unavailable for Obligation Upon Collection	Credit
439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	Credit
439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Debit
439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Debit
439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Debit
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Credit
439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	Credit
439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	Credit
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	Credit
439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	Credit
439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	Credit
439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority	Credit
439730	Appropriations Temporarily Precluded From Obligation	Credit
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	Credit
439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	Credit
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit
442000	Unapportioned Authority - Pending Rescission	Credit
443000	Unapportioned Authority - OMB Deferral	Credit

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Account Number	Title	Normal Balance
445000	Unapportioned - Unexpired Authority	Credit
449000	Anticipated Resources - Unapportioned Authority	Credit
451000	Apportionments	Credit
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
461000	Allotments - Realized Resources	Credit
462000	Unobligated Funds Exempt From Apportionment	Credit
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	Credit
462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	Credit
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Credit
465000	Allotments - Expired Authority	Credit
469000	Anticipated Resources - Programs Exempt From Apportionment	Credit
470000	Commitments - Programs Subject to Apportionment	Credit
472000	Commitments - Programs Exempt From Apportionment	Credit
<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES</b>		
<b>- UNEXPENDED OBLIGATIONS</b>		
436000	Appropriation Purpose Fulfilled - Balance Not Available	Credit
436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	Debit
480100	Undelivered Orders - Obligations, Unpaid	Credit
480110	Reinstated Undelivered Orders - Obligations, Unpaid	Credit
480200	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
483100	Undelivered Orders - Obligations Transferred, Unpaid	Credit
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
490110	Reinstated Delivered Orders - Obligations, Unpaid	Credit
<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES</b>		
<b>- EXPENDED AUTHORITY</b>		
490100	Delivered Orders - Obligations, Unpaid	Credit
490200	Delivered Orders - Obligations, Paid	Credit
490800	Authority Outlaid Not Yet Disbursed	Credit
493100	Delivered Orders - Obligations Transferred, Unpaid	Credit
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit

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## Chart of Accounts

Account Number	Title	Normal Balance
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
<b>500000</b>	<b>REVENUE AND OTHER FINANCING SOURCES</b>	
510000	Revenue From Goods Sold	Credit
510900	Contra Revenue for Goods Sold	Debit
520000	Revenue From Services Provided	Credit
520900	Contra Revenue for Services Provided	Debit
531000	Interest Revenue - Other	Credit
531100	Interest Revenue - Investments	Credit
531200	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
531300	Interest Revenue - Subsidy Amortization	Credit
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
531700	Contra Revenue for Interest Revenue - Loans Receivable	Debit
531800	Contra Revenue for Interest Revenue - Investments	Debit
531900	Contra Revenue for Interest Revenue - Other	Debit
532000	Penalties and Fines Revenue	Credit
532400	Contra Revenue for Penalties and Fines	Debit
532500	Administrative Fees Revenue	Credit
532900	Contra Revenue for Administrative Fees	Debit
540000	Funded Benefit Program Revenue	Credit
540500	Unfunded FECA Benefit Revenue	Credit
540600	Contra Revenue for Unfunded FECA Benefit Revenue	Debit
540900	Contra Revenue for Funded Benefit Program Revenue	Debit
550000	Insurance and Guarantee Premium Revenue	Credit
550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
560000	Donated Revenue - Financial Resources	Credit
560900	Contra Revenue for Donations - Financial Resources	Debit
561000	Donated Revenue - Non-Financial Resources	Credit
561900	Contra Donated Revenue - Nonfinancial Resources	Debit
564000	Forfeiture Revenue - Cash and Cash Equivalents	Credit
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit
565000	Forfeiture Revenue - Forfeitures of Property	Credit
565900	Contra Forfeiture Revenue - Forfeitures of Property	Debit
570000	Expended Appropriations - Used - Accrued	Credit
570005	Appropriations - Expended - Accrued	Debit
570006	Appropriations - Expended - Disbursed	Debit
570010	Expended Appropriations - Disbursed	Credit
570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Credit
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit



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## Chart of Accounts

Account Number	Title	Normal Balance
570810	Appropriations - Expended - Prior-Period Adjustments	Debit
570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	Credit
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	Credit
571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Credit
571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Debit
572000	Financing Sources Transferred In Without Reimbursement	Credit
573000	Financing Sources Transferred Out Without Reimbursement	Debit
573500	Appropriated Dedicated Collections to be Transferred In	Credit
573600	Appropriated Dedicated Collections to be Transferred Out	Debit
574000	Appropriated Dedicated Collections Transferred In	Credit
574500	Appropriated Dedicated Collections Transferred Out	Debit
575000	Expenditure Financing Sources - Transfers-In	Credit
575500	Non-Expenditure Financing Sources - Transfers-In - Other	Credit
575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Credit
576000	Expenditure Financing Sources - Transfers-Out	Debit
576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Debit
576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Debit
577500	Non-Budgetary Financing Sources Transferred In	Credit
577600	Non-Budgetary Financing Sources Transferred Out	Debit
577700	Authority Transfer Control In	Credit
577800	Authority Transfer Control Out	Debit
578000	Imputed Financing Sources	Credit
579000	Other Financing Sources	Credit
579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	Credit
579010	Other General Fund Financing Sources	Debit
579100	Adjustment to Financing Sources - Credit Reform	Debit
579200	Financing Sources To Be Transferred Out - Contingent Liability	Debit
579500	Seigniorage	Credit
580000	Tax Revenue Collected - Not Otherwise Classified	Credit
580100	Tax Revenue Collected - Individual	Credit
580200	Tax Revenue Collected - Corporate	Credit
580300	Tax Revenue Collected - Unemployment	Credit
580400	Tax Revenue Collected - Excise	Credit
580500	Tax Revenue Collected - Estate and Gift	Credit
580600	Tax Revenue Collected - Customs	Credit
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
582100	Tax Revenue Accrual Adjustment - Individual	Credit
582200	Tax Revenue Accrual Adjustment - Corporate	Credit
582300	Tax Revenue Accrual Adjustment - Unemployment	Credit

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Account Number	Title	Normal Balance
582400	Tax Revenue Accrual Adjustment - Excise	Credit
582500	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
582600	Tax Revenue Accrual Adjustment - Customs	Credit
583000	Contra Revenue for Taxes - Not Otherwise Classified	Debit
583100	Contra Revenue for Taxes - Individual	Debit
583200	Contra Revenue for Taxes - Corporate	Debit
583300	Contra Revenue for Taxes - Unemployment	Debit
583400	Contra Revenue for Taxes - Excise	Debit
583500	Contra Revenue for Taxes - Estate and Gift	Debit
583600	Contra Revenue for Taxes - Customs	Debit
589000	Tax Revenue Refunds - Not Otherwise Classified	Debit
589100	Tax Revenue Refunds - Individual	Debit
589200	Tax Revenue Refunds - Corporate	Debit
589300	Tax Revenue Refunds - Unemployment	Debit
589400	Tax Revenue Refunds - Excise	Debit
589500	Tax Revenue Refunds - Estate and Gift	Debit
589600	Tax Revenue Refunds - Customs	Debit
590000	Other Revenue	Credit
590900	Contra Revenue for Other Revenue	Debit
591900	Revenue and Other Financing Sources - Cancellations	Debit
591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	Credit
592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Credit
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit
592300	Valuation Change in Investments - Beneficial Interest in Trust	Credit
593000	Lessor Lease Revenue	Credit
593300	Amortization of Unearned Lessor Revenue	Credit
593900	Contra Revenue for Lessor Lease Revenue	Debit
599000	Collections for Others - Statement of Custodial Activity	Debit
599100	Accrued Collections for Others - Statement of Custodial Activity	Debit
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
599700	Financing Sources Transferred In From Custodial Statement Collections	Credit
599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	Debit
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	Debit
599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Debit
<b>600000</b>	<b>EXPENSES</b>	
610000	Operating Expenses/Program Costs	Debit
615000	Expensed Asset	Debit
619000	Contra Bad Debt Expense - Incurred for Others	Credit

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## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
619900	Adjustment to Subsidy Expense	Credit
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Debit
632000	Interest Expenses on Securities	Debit
633000	Other Interest Expenses	Debit
633800	Remuneration Interest	Debit
634000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
640000	Benefit Expense	Debit
650000	Cost of Goods Sold	Debit
660000	Applied Overhead	Credit
661000	Cost Capitalization Offset	Credit
671000	Depreciation, Amortization, and Depletion	Debit
671300	Lessee Lease Amortization	Debit
672000	Bad Debt Expense	Debit
673000	Imputed Costs	Debit
679000	Other Expenses Not Requiring Budgetary Resources	Debit
679300	Accrued Expenses	Debit
679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Credit
680000	Future Funded Expenses	Debit
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
690000	Non-Production Costs	Debit
693000	Lessee Lease Expense	Debit
<b>700000</b>	<b>GAINS/LOSSES/MISCELLANEOUS ITEMS</b>	
	<b>GAINS</b>	
711000	Gains on Disposition of Assets - Other	Credit
711100	Gains on Disposition of Investments	Credit
711200	Gains on Disposition of Borrowings	Credit
717100	Gains on Changes in Long-Term Assumptions - From Experience	Credit
717200	Losses on Changes in Long-Term Assumptions - From Experience	Debit
718000	Unrealized Gains	Credit
718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	Credit
719000	Other Gains	Credit
719090	Gains on International Monetary Fund Assets	Credit
719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Credit
	<b>LOSSES</b>	
721000	Losses on Disposition of Assets - Other	Debit
721100	Losses on Disposition of Investments	Debit
721200	Losses on Disposition of Borrowings	Debit
727100	Gains on Changes in Long-Term Assumptions	Credit
727200	Losses on Changes in Long-Term Assumptions	Debit
728000	Unrealized Losses	Debit

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## U.S. Standard General Ledger

## Chart of Accounts

Account Number	Title	Normal Balance
728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Debit
729000	Other Losses	Debit
729090	Losses on International Monetary Fund Assets	Debit
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Debit
729200	Other Losses From Impairment of Assets	Debit
<b>MISCELLANEOUS ITEMS</b>		
730000	Extraordinary Items	Credit
740000	Prior-Period Adjustments Due to Corrections of Errors	Credit
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Credit
750000	Distribution of Income - Dividend	Debit
760000	Changes in Actuarial Liability	Debit
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Debit
<b>800000</b>	<b>MEMORANDUM</b>	
801000	Guaranteed Loan Level	Debit
801500	Guaranteed Loan Level - Unapportioned	Credit
802000	Guaranteed Loan Level - Apportioned	Credit
804000	Guaranteed Loan Level - Used Authority	Credit
804500	Guaranteed Loan Level - Unused Authority	Credit
805000	Guaranteed Loan Principal Outstanding	Debit
805300	Guaranteed Loan New Disbursements by Lender	Credit
806500	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
807000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
809100	Partial or Early Cancellation of Authority	Credit
809200	Offset for Partial or Early Cancellation of Authority	Debit
880100	Offset for Purchases of Assets	Credit
880200	Purchases of Property, Plant, and Equipment	Debit
880300	Purchases of Inventory and Related Property	Debit
880400	Purchases of Assets - Other	Debit



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# Treasury Financial Manual

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## Part 2, Section II: Accounts and Definitions

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

**Account Title**

**Account Number**

**Normal Balance of the Account (Debit or Credit)**

**Account Definition**

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

**Account Title:** Fund Balance With Treasury

**Account Number:** 101000

**Normal Balance:** Debit

**Definition:** This account is used to record the aggregate amount of funds on deposit with the Department of the Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other federal entities. It also is increased by amounts borrowed from the Bureau of the Fiscal Service, the Federal Financing Bank, or other federal entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by Fiscal Service or other federal entities); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other federal entities or non-federal entities or to the General Fund of the U.S. Government; and (5) sequestration or rescission of appropriations. (See USSGL account 153200, "Seized Cash Deposited.") This account does not close at year-end.

**Account Title:** Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

**Account Number:** 109000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual or supplemental appropriation act, the account may be used while awaiting a warrant to be issued, or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. When using this account to record a liability pending a mandated NET, it shall only be used in the giving Treasury Appropriation Fund Symbol. This account should not be used for permissive NETs. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant or a mandated transfer and must adjust to zero by year-end. This account does not close at year-end.

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

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

**Account Number:** 110100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash available for the U.S. Treasury to meet its daily operations. This account includes balances from tax collections, other revenue, federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Restricted Operating Cash

**Account Number:** 110300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash that is restricted due to the imposition on cash deposits by law, regulation, or agreement. Restricted cash mainly consists of the Supplementary Financial Program cash account. This account is for the General Fund of the U.S. Government use only.

**Account Title:** Checks Outstanding

**Account Number:** 110900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of checks issued by U.S. Disbursing Officers (for example includes Treasury Disbursing Officers and Non-Treasury Disbursing Officers) that have not been matched against a payment record in the Treasury Check Information System. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Undeposited Collections

**Account Number:** 111000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of collections on hand/in transit for deposit, collections deposited but not confirmed, and deposits confirmed but not yet recorded in a Treasury Account Symbol in CARS. This account does not close at year-end.

**Account Title:** Imprest Funds

**Account Number:** 112000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash authorized to be held by federal entity cashiers at personal risk. This account does not close at year-end.

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

**Account Title:** U.S. Debit Card Funds

**Account Number:** 112500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash authorized to be placed on U.S. Federal Government debit cards by federal entities and held at personal risk by a federal entity representative. This account does not close at year-end.

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

**Account Number:** 113000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will be included in the Budget of the United States Government. For Expenditure Treasury Appropriation Fund Symbols, this amount represents the portion of unexpended balances that is held outside of Treasury. This account does not close at year-end.

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

**Account Number:** 113500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unrestricted cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that are not included in the Budget of the United States Government. The Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at year-end.

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

**Account Number:** 113510

**Normal Balance:** Debit

**Definition:** The amount of cash that is: restricted (due to the imposition on cash deposits by law, regulation, or agreement); deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs); and that are not included in the Budget of the United States Government. The Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at year end.



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

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

**Account Number:** 114500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of U.S. dollars held by U.S. Disbursing Officers outside of the Treasury's General Account. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Other Cash

**Account Number:** 119000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash holdings not otherwise classified in another USSGL account. This account does not include undeposited collections/deposits in transit, which should be reported in USSGL account 111000. This account also excludes cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (TGAs), which should be reported in the appropriate FHOT account. This account does not close at year-end.

**Account Title:** Other Cash - International Monetary Fund

**Account Number:** 119090

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash holdings in Federal Reserve Bank of New York (FRBNY) Number 1 and Number 2 accounts. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

**Account Title:** International Monetary Fund - Letter of Credit

**Account Number:** 119305

**Normal Balance:** Credit

**Definition:** This account is used to record the Letter of Credit for the International Monetary Fund (IMF). This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

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

**Account Title:** International Monetary Fund - Receivable/Payable Currency  
Valuation Adjustment

**Account Number:** 119306

**Normal Balance:** Debit

**Definition:** This account is used to record the receivable and payable associated with currency valuation adjustments as the International Monetary Fund is in Special Drawing Rights (SDRs). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

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

**Account Number:** 119307

**Normal Balance:** Credit

**Definition:** This account is used to record the dollar deposits with the International Monetary Fund (IMF). This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

**Account Title:** International Monetary Fund - Currency Holdings

**Account Number:** 119309

**Normal Balance:** Debit

**Definition:** This account is used to record currency holdings for the International Monetary Fund (IMF). This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

**Account Title:** International Monetary Fund - Reserve Position

**Account Number:** 119333

**Normal Balance:** Debit

**Definition:** This account is used to record the reserve position for the International Monetary Fund (IMF). This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

**Account Title:** Exchange Stabilization Fund (ESF) Assets - Holdings of Special  
Drawing Rights (SDR)

**Account Number:** 119400

**Normal Balance:** Debit

**Definition:** This account is used to record Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at year-end.

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

**Account Title:** Other Monetary Assets

**Account Number:** 119500

**Normal Balance:** Debit

**Definition:** This account is used to record the balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized, (see USSGL account 153100, "Seized Monetary Instruments"), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at year-end.

**Account Title:** Foreign Currency

**Account Number:** 120000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of U.S. dollar equivalent of foreign government currency. By nature, this account includes foreign currency deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (TGAs.) This account does not close at year-end.

**Account Title:** Foreign Currency Denominated Equivalent Assets

**Account Number:** 120500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 months of its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Uninvested Foreign Currency

**Account Number:** 120900

**Normal Balance:** Debit

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

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

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

**Account Number:** 123000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of U.S. dollar equivalent of foreign government currency cash held or deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will be included in the Budget of the United States Government. For Expenditure Treasury Appropriation Fund Symbols, this amount represents the portion of unexpended balances that is held outside of Treasury. This account does not close at year-end.

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

**Account Number:** 123500

**Normal Balance:** Debit

**Definition:** The U.S. dollar equivalent of unrestricted foreign government currency that is also deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs), and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. This account does not close at year end.

**Account Title:** Central Accounting/Agency Reconciliation Account

**Account Number:** 125000

**Normal Balance:** Debit

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

**Account Title:** Accounts Receivable

**Account Number:** 131000

**Normal Balance:** Debit

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

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

**Account Title:** Allowance for Loss on Accounts Receivable

**Account Number:** 131900

**Normal Balance:** Credit

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

**Account Title:** Funded Employment Benefit Contributions Receivable

**Account Number:** 132000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount recorded by administering federal entities for funded contributions due from federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act (FECA), and unemployment compensation. This amount excludes Social Security taxes. When the federal paying entity records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at year-end.

**Account Title:** Unfunded FECA Benefit Contributions Receivable

**Account Number:** 132100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount recorded by the Department of Labor for unfunded Federal Employees' Compensation Act (FECA) contributions due from employers. Until the paying federal entity records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at year-end.

**Account Title:** Taxes Receivable

**Account Number:** 132500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of identifiable, measurable, and legally enforceable taxes due from federal entities and non-federal entities. This includes claims to cash or other assets through established assessment processes as defined by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources." This account does not close at year-end.

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

**Account Title:** Allowance for Loss on Taxes Receivable

**Account Number:** 132900

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of uncollectible taxes receivable. This account does not close at year-end.

**Account Title:** Receivable for Transfers of Currently Invested Balances

**Account Number:** 133000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving federal entity will request a transfer of funds. The investing federal entity will disinvest and transfer necessary funds via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

**Account Title:** Expenditure Transfers Receivable

**Account Number:** 133500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources receivable from a trust fund or a federal fund (as defined by the Office of Management and Budget) resulting from a non-exchange transaction. This account does not close at year-end.

**Account Title:** Interest Receivable - Not Otherwise Classified

**Account Number:** 134000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest receivable not otherwise identified. This account does not close at year-end.

**Account Title:** Interest Receivable - Loans

**Account Number:** 134100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest charges receivable on loans. This account does not close at year-end.

**Account Title:** Interest Receivable - Investments

**Account Number:** 134200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest charges receivable on investment securities. This account does not close at year-end.

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

**Account Title:** Interest Receivable - Taxes

**Account Number:** 134300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest charges receivable on taxes. This account does not close at year-end.

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

**Account Number:** 134400

**Normal Balance:** Debit

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

**Account Title:** Allowance for Loss on Interest Receivable - Loans

**Account Number:** 134500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 139900, "Allowance for Subsidy." This account does not close at year-end.

**Account Title:** Allowance for Loss on Interest Receivable - Investments

**Account Number:** 134600

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at year-end.

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

**Account Number:** 134700

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal year 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 139900, "Allowance for Subsidy." This account does not close at year-end.

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

**Account Title:** Allowance for Loss on Interest Receivable - Taxes

**Account Number:** 134800

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible interest receivable on taxes. This account does not close at year-end.

**Account Title:** Interest Receivable on Uninvested Funds

**Account Number:** 134900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.

**Account Title:** Loans Receivable

**Account Number:** 135000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount loaned to another federal account or fund, individuals, private sector organizations, state and local governments, or foreign governments. This account does not close at year-end.

**Account Title:** Loans Receivable - International Monetary Fund

**Account Number:** 135090

**Normal Balance:** Debit

**Definition:** This account is used to record the amount loaned to the International Monetary Fund under the New Arrangements to Borrow (NAB). This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

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

**Account Number:** 135100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. Also used to record the related receivable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund Obligations. This account does not close at year-end.



**U.S. Standard General Ledger  
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**Account Title:** Allowance for Loss on Loans Receivable

**Account Number:** 135900

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at year-end.

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

**Account Number:** 135990

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amounts of federal exchange (FX) rate changes for loans to the International Monetary Fund (IMF) under the New Arrangements to Borrow (NAB). Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

**Account Title:** Penalties and Fines Receivable - Not Otherwise Classified

**Account Number:** 136000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of penalties and fines on receivables that is not otherwise identified. This account does not close at year-end.

**Account Title:** Penalties and Fines Receivable - Loans

**Account Number:** 136100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of penalties and fines on loans receivable. This account does not close at year-end.

**Account Title:** Penalties and Fines Receivable - Taxes

**Account Number:** 136300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of penalties and fines on taxes receivable. This account does not close at year-end.

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

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

**Account Number:** 136500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 139900, "Allowance for Subsidy." This account does not close at year-end.

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

**Account Number:** 136700

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at year-end.

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

**Account Number:** 136800

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes. This account does not close at year-end.

**Account Title:** Administrative Fees Receivable - Not Otherwise Classified

**Account Number:** 137000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of administrative fees receivable that is not otherwise identified. This account does not close at year-end.

**Account Title:** Administrative Fees Receivable - Loans

**Account Number:** 137100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of administrative fees on loans receivable. This account does not close at year-end.

**Account Title:** Administrative Fees Receivable - Taxes

**Account Number:** 137300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of administrative fees on taxes receivable. This account does not close at year-end.

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

**Account Title:** Criminal Restitution Receivable

**Account Number:** 137400

**Normal Balance:** Debit

**Definition:** The amount of criminal restitution funds receivable, resulting from court-ordered fines and restitution in which a convicted offender is ordered to reimburse funds for losses incurred to federal entities. Criminal restitution may be ordered for losses incurred directly related to the offender's crime. Recognize as a receivable when court actions determine an assessment (SFFAS No. 7, par. 54). This account does not close at year-end.

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

**Account Number:** 137500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 139900, "Allowance for Subsidy." This account does not close at year-end.

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

**Account Number:** 137700

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at year-end.

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

**Account Number:** 137800

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss due to uncollectible administrative fees receivable associated with taxes. This account does not close at year-end.

**Account Title:** Allowance for Loss on Criminal Restitution Receivable

**Account Number:** 137900

**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible criminal restitution receivables. This account does not close at year-end.

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

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

**Account Number:** 138000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at year-end.

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

**Account Number:** 138100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at year-end.

**Account Title:** Interest Receivable - Foreign Currency Denominated Assets

**Account Number:** 138400

**Normal Balance:** Debit

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

**Account Title:** Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**Account Number:** 138500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 138900, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at year-end.

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

**Account Number:** 138900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

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

**Account Title:** Appropriated Dedicated Collections Receivable

**Account Number:** 139000

**Normal Balance:** Debit

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

**Account Title:** Allowance for Subsidy

**Account Number:** 139900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 135000, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

**Account Title:** Advances and Prepayments

**Account Number:** 141000

**Normal Balance:** Debit

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

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

**Account Title:** Operating Materials and Supplies Held for Use

**Account Number:** 151100

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at year-end.

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

**Account Number:** 151200

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed. This account does not close at year-end.

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

**Account Number:** 151300

**Normal Balance:** Debit

**Definition:** This account is used to record the value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at year-end.

**Account Title:** Operating Materials and Supplies Held for Repair

**Account Number:** 151400

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose. Federal entities with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 151100, "Operating Materials and Supplies Held for Use." This account does not close at year-end.

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**Account Title:** Operating Materials and Supplies in Development

**Account Number:** 151600

**Normal Balance:** Debit

**Definition:** This account is used to record the cost incurred or value of tangible personal property, such as operating materials and supplies in development that will be consumed in normal operations upon completion of development. Upon completion, these costs will be transferred to USSGL account 151100, "Operating Materials and Supplies Held for Use," or USSGL account 151200, "Operating Materials and Supplies Held in Reserve for Future Use." Only the Department of Defense may use this account. This account does not close at year-end.

**Account Title:** Operating Materials and Supplies - Allowance

**Account Number:** 151900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at year-end.

**Account Title:** Inventory Purchased for Resale

**Account Number:** 152100

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of tangible personal property purchased by a federal entity for resale. This account does not close at year-end.

**Account Title:** Inventory Held in Reserve for Future Sale

**Account Number:** 152200

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at year-end.

**Account Title:** Inventory Held for Repair

**Account Number:** 152300

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at year-end.

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**Account Title:** Inventory - Excess, Obsolete, and Unserviceable

**Account Number:** 152400

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of tangible personal property held as inventory that either exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at year-end.

**Account Title:** Inventory - Raw Materials

**Account Number:** 152500

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at year-end.

**Account Title:** Inventory - Work-in-Process

**Account Number:** 152600

**Normal Balance:** Debit

**Definition:** This account is used to record the accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at year-end.

**Account Title:** Inventory - Finished Goods

**Account Number:** 152700

**Normal Balance:** Debit

**Definition:** This account is used to record the accumulated cost or value of completed products. This account does not close at year-end.

**Account Title:** Inventory - Allowance

**Account Number:** 152900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at year-end.



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**Account Title:** Seized Monetary Instruments

**Account Number:** 153100

**Normal Balance:** Debit

**Definition:** This account is used to record the value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury account. (See USSGL accounts 154100, "Forfeited Property Held for Sale," and 154200, "Forfeited Property Held for Donation or Use"). This account does not close at year-end.

**Account Title:** Seized Cash Deposited

**Account Number:** 153200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash seized by law enforcement activity and deposited to the Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at year-end.

**Account Title:** Forfeited Property Held for Sale

**Account Number:** 154100

**Normal Balance:** Debit

**Definition:** This account is used to record the value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at year-end.

**Account Title:** Forfeited Property Held for Donation or Use

**Account Number:** 154200

**Normal Balance:** Debit

**Definition:** This account is used to record the value of monetary instruments and property intended to be donated or used by the federal entity that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at year-end.

**Account Title:** Forfeited Property - Allowance

**Account Number:** 154900

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of third-party liens and claims against forfeited property. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Foreclosed Property

**Account Number:** 155100

**Normal Balance:** Debit

**Definition:** This account is used to record the value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan. This account does not close at year-end.

**Account Title:** Foreclosed Property - Allowance

**Account Number:** 155900

**Normal Balance:** Credit

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

**Account Title:** Commodities Held Under Price Support and Stabilization Support Programs

**Account Number:** 156100

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or value of commercial items held to stabilize or support market prices. This account does not close at year-end.

**Account Title:** Commodities - Allowance

**Account Number:** 156900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at year-end.

**Account Title:** Stockpile Materials Held in Reserve

**Account Number:** 157100

**Normal Balance:** Debit

**Definition:** This account is used to record the value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at year-end.

**Account Title:** Stockpile Materials Held for Sale

**Account Number:** 157200

**Normal Balance:** Debit

**Definition:** This account is used to record the value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Other Related Property

**Account Number:** 159100

**Normal Balance:** Debit

**Definition:** This account is used to record the value of other related property not otherwise classified in the USSGL, including real property acquired through military base closings. This account does not close at year-end.

**Account Title:** Other Related Property - Allowance

**Account Number:** 159900

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at year-end.

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

**Account Number:** 161000

**Normal Balance:** Debit

**Definition:** This account is used to record the par value of U.S. Treasury securities issued by the Bureau of the Fiscal Service. This includes marketable U.S. Treasury securities, nonmarketable U.S. Treasury securities, and market-based U.S. Treasury securities. This account does not close at year-end.

**Account Title:** Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161020

**Normal Balance:** Debit

**Definition:** This account is used to record the par value of marketable U.S. Treasury securities issued by the Bureau of the Fiscal Service and purchased on the secondary market, and not directly through the Treasury. This account does not close at year-end.

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

**Account Number:** 161100

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount amount on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a federal entity. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161120

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

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

**Account Number:** 161200

**Normal Balance:** Debit

**Definition:** This account is used to record the full premium amount on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a federal entity. This account does not close at year-end.

**Account Title:** Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161220

**Normal Balance:** Debit

**Definition:** This account is used to record the full premium amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

**Account Title:** Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**Account Number:** 161300

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a federal entity. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

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**Account Title:** Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161320

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of discounts and premiums on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Account Title:** Market Adjustment - Investments

**Account Number:** 161800

**Normal Balance:** Debit

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

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

**Account Number:** 162000

**Normal Balance:** Debit

**Definition:** This account is used to record the par value of U.S. securities issued by federal entities and the par value of securities issued by non-federal entities. This account does not close at year-end.

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

**Account Number:** 162100

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount on securities other than the Bureau of the Fiscal Service securities held by a federal entity and does not include Troubled Assets Relief Program related securities. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Premium on Securities Other Than the Bureau of the Fiscal Service Securities

**Account Number:** 162200

**Normal Balance:** Debit

**Definition:** This account is used to record the full premium amount on securities other than the Bureau of the Fiscal Service securities held by a federal entity and does not include Troubled Assets Relief Program related securities. This account does not close at year-end.

**Account Title:** Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

**Account Number:** 162300

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of discount and premium on securities other than the Bureau of the Fiscal Service securities held by a federal entity. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

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

**Account Number:** 163000

**Normal Balance:** Debit

**Definition:** This account is used to record the par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service. This account does not close at year-end.

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

**Account Number:** 163100

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service and held by a federal entity. This account does not close at year-end.

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

**Account Number:** 163300

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service and held by a federal entity. This account does not close at year-end.

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**Account Title:** Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity. This account does not close at year-end.

**Account Title:** Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164300

**Normal Balance:** Credit

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

**Account Title:** Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164400

**Normal Balance:** Debit

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

**Account Title:** Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164500

**Normal Balance:** Credit

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

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**Account Title:** Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164600

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at year-end.

**Account Title:** Premium on Securities Account for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 164700

**Normal Balance:** Debit

**Definition:** This account is used to record the full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at year-end.

**Account Title:** Preferred Stock in Federal Government Sponsored Enterprise

**Account Number:** 165000

**Normal Balance:** Debit

**Definition:** This account is used to record the value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at year-end.

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

**Account Number:** 165100

**Normal Balance:** Debit

**Definition:** This account is used to record the accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Account Title:** Common Stock Warrants in Federal Government Sponsored Enterprise

**Account Number:** 165200

**Normal Balance:** Debit

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



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**Account Title:** Market Adjustment - Common Stock Warrants in Federal  
Government Sponsored Enterprise

**Account Number:** 165300

**Normal Balance:** Debit

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

**Account Title:** Foreign Investments

**Account Number:** 167000

**Normal Balance:** Debit

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

**Account Title:** Discount on Foreign Investments

**Account Number:** 167100

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount on securities issued by foreign entities. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Premium on Foreign Investments

**Account Number:** 167200

**Normal Balance:** Debit

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

**Account Title:** Foreign Exchange Rate Revalue Adjustments - Investments

**Account Number:** 167900

**Normal Balance:** Debit

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

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**Account Title:** Other Non-Federal Investments

**Account Number:** 169000

**Normal Balance:** Debit

**Definition:** This account is used to record the value of other non-federal investments owned by a federal entity. This account does not close at year-end.

**Account Title:** Land and Land Rights

**Account Number:** 171100

**Normal Balance:** Debit

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

**Account Title:** Improvements to Land

**Account Number:** 171200

**Normal Balance:** Debit

**Definition:** This account is used to record the cost of nonpermanent, depreciable improvements to land used in general operations. It also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at year-end.

**Account Title:** Accumulated Depreciation on Improvements to Land

**Account Number:** 171900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for improvements to land. This account does not close at year-end.

**Account Title:** Construction-in-Progress

**Account Number:** 172000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the federal entity will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at year-end.

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**Account Title:** Buildings, Improvements, and Renovations

**Account Number:** 173000

**Normal Balance:** Debit

**Definition:** This account is used to record the cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. This includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U.S. Federal Government operations. This account does not close at year-end.

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

**Account Number:** 173900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at year-end.

**Account Title:** Other Structures and Facilities

**Account Number:** 174000

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or appraised value of U.S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under federal entity control. This account does not close at year-end.

**Account Title:** Accumulated Depreciation on Other Structures and Facilities

**Account Number:** 174900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at year-end.

**Account Title:** Equipment

**Account Number:** 175000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capitalized cost of tangible equipment items of a durable nature used by the federal entity in providing goods and services. This excludes computer software. This account does not close at year-end.

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**Account Title:** Accumulated Depreciation on Equipment

**Account Number:** 175900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for equipment. This account does not close at year-end.

**Account Title:** Assets Under Capital Lease

**Account Number:** 181000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of assets being leased under terms equivalent to an installment purchase. This account does not close at year-end.

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease

**Account Number:** 181900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at year-end.

**Account Title:** Leasehold Improvements

**Account Number:** 182000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capitalized cost of additions, alterations, or other improvements that either extend the useful life or enlarge/improve the capacity of underlying PP&E leased by a federal entity acting as a lessee. See also SFFAS 60, Par. 35. This account does not close at year-end.

**Account Title:** Accumulated Amortization on Leasehold Improvements

**Account Number:** 182900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated amortization charged to expense for leasehold improvements. This account does not close at year-end.

**Account Title:** Internal-Use Software

**Account Number:** 183000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at year-end.

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**Account Title:** Internal-Use Software in Development

**Account Number:** 183200

**Normal Balance:** Debit

**Definition:** This account is used to record the full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 183000, "Internal-Use Software." This account does not close at year-end.

**Account Title:** Accumulated Amortization on Internal-Use Software

**Account Number:** 183900

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated amount of amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at year-end.

**Account Title:** Other Natural Resources

**Account Number:** 184000

**Normal Balance:** Debit

**Definition:** This account is used to record the cost or appraised value of natural resources other than land. This account does not close at year-end.

**Account Title:** Allowance for Depletion

**Account Number:** 184900

**Normal Balance:** Credit

**Definition:** This account is used to record the reduction of an estimated available quantity of other natural resources. This account does not close at year-end.

**Account Title:** Other General Property, Plant, and Equipment

**Account Number:** 189000

**Normal Balance:** Debit

**Definition:** This account is used to record the value of general property, plant, and equipment not otherwise classified in the USSGL. This account does not close at year-end.

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

**Account Number:** 189900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated depreciation charged to expense for other general property, plant, and equipment. This account does not close at year-end.

**Account Title:** Receivable From Appropriations

**Account Number:** 192100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: The Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at year-end.

**Account Title:** Contingent Receivable for Capital Transfers

**Account Number:** 192300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of contingent capital transfer due from federal entities to a General Fund Receipt Account. This account offsets USSGL account 292300, "Contingent Liability for Capital Transfers." This account does not close at year-end.

**Account Title:** Capital Transfers Receivable

**Account Number:** 192500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capital transfers due to a General Fund Receipt Account from federal entities. This account does not close at year-end.

**Account Title:** Lessor Lease Receivable

**Account Number:** 193000

**Normal Balance:** Debit

**Definition:** This account is used to record the present value of lease payments to be received for the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain payments not included in the measurement of the Lessor Lease Receivable, see SFFAS 54, Pars. 57-58. This account does not close at year-end.

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**Account Title:** Allowance for Loss on Lease Receivable

**Account Number:** 193900

**Normal Balance:** Credit

**Definition:** This account is used to record the provision for uncollectible amounts of payments measured within the Lessor Lease Receivable. This account does not close at year-end.

**Account Title:** Lessee Right-To-Use Lease Asset

**Account Number:** 195000

**Normal Balance:** Debit

**Definition:** This account is used to record the lessee's right to control the use of an underlying asset during the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. It is measured at the start of the lease term by adding the amount of the initial lease liability, any lease payments made to the lessor at or before the start of the lease term (less lease incentives,) and any initial direct lease costs necessary to place the lease asset into service. This account does not close at year-end.

**Account Title:** Accumulated Amortization on Lessee Lease Assets

**Account Number:** 195900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accumulated amortization charged to expense for a lessee's lease assets. This account does not close at year-end.

**Account Title:** Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government

**Account Number:** 198000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government

**Account Number:** 198100

**Normal Balance:** Debit

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

**Account Title:** Other Assets

**Account Number:** 199000

**Normal Balance:** Debit

**Definition:** This account is used to record other assets not otherwise classified in another USSGL account. This account does not close at year-end.

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

**Account Number:** 199010

**Normal Balance:** Debit

**Definition:** This account is used to record other assets of the General Fund of the U.S. Government not otherwise classified in another USSGL account. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

**Account Number:** 199500

**Normal Balance:** Debit

**Definition:** This account is used to record the net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.



**U.S. Standard General Ledger  
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**Account Title:** Central Accounting Control Account

**Account Number:** 199900

**Normal Balance:** Debit

**Definition:** This is a control account to reconcile activity related to the Statement of Transactions and Accountability, Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Liability for Fund Balance With Treasury

**Account Number:** 201000

**Normal Balance:** Credit

**Definition:** This account is used to record the General Fund of the U.S. Government's Liability for Fund Balance with Treasury. This account corresponds to the federal reporting entity's Fund Balance with Treasury (USSGL account 101000). This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Liability for Fund Balance While Awaiting a Warrant

**Account Number:** 209010

**Normal Balance:** Credit

**Definition:** This account is used to record the General Fund of the U.S. Government's Liability for Fund Balance with Treasury while awaiting a warrant. This account corresponds to the federal reporting entity's Fund Balance With Treasury While Awaiting a Warrant (USSGL account 109000). The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Accounts Payable

**Account Number:** 211000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount owed to another federal entity, or non-federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at year-end.

**Account Title:** Accounts Payable for Federal Government Sponsored Enterprise

**Account Number:** 211200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount owed to a Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Disbursements in Transit

**Account Number:** 212000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of a voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at year-end.

**Account Title:** Contract Holdbacks

**Account Number:** 213000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount withheld from grantees or contractors pending completion of related contracts. This account does not close at year-end.

**Account Title:** Accrued Interest Payable - Not Otherwise Classified

**Account Number:** 214000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed to others that is not otherwise identified. This account does not close at year-end.

**Account Title:** Unfunded Accrued Interest Payable

**Account Number:** 214010

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed to others that is not otherwise identified and will be funded by future years' budgetary resources. It is intended for use only with interest accrued on the discount of a right-to-use lease liability. This account does not close at year-end.

**Account Title:** Accrued Interest Payable - Loans

**Account Number:** 214100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed to others that is the result of loans issued under general and special financing authority. This does not include accrued interest payable on securities issued by the Bureau of the Fiscal Service, Federal Financing Bank, and agencies with authority to issue securities, which should be reported in USSGL account 214200. This account does not close at year-end.

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

**Account Title:** Accrued Interest Payable - Debt

**Account Number:** 214200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed to federal entity that is the result of securities issued by the Bureau of the Fiscal Service, Federal Financing Bank, and agencies with authority to issue securities. This account does not close at year-end.

**Account Title:** Accrued Interest Payable on Uninvested Funds

**Account Number:** 214900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed for borrowings of uninvested funds. This account does not close at year-end.

**Account Title:** Payable for Transfers of Currently Invested Balances

**Account Number:** 215000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving federal entity will request a transfer of funds. The investing federal entity will disinvest and transfer necessary funds via a Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

**Account Title:** Expenditure Transfers Payable

**Account Number:** 215500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources payable to a trust fund or a federal fund (as defined by the Office of Management and Budget) that occurs as a result of a non-exchange transaction. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Entitlement Benefits Due and Payable

**Account Number:** 216000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of any unpaid entitlement benefits due to any qualifying entity, state, local, or tribal government as authorized by law as of the reporting date. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-federal employees, Black Lung Benefits, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at year-end.

**Account Title:** Subsidy Payable to the Financing Account

**Account Number:** 217000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This account does not close at year-end.

**Account Title:** Loan Guarantee Liability

**Account Number:** 218000

**Normal Balance:** Credit

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

**Account Title:** Other Liabilities With Related Budgetary Obligations

**Account Number:** 219000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liabilities, not otherwise classified in the USSGL, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Liability for Employer Benefits and Claims Incurred but Not Reported

**Account Number:** 219100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of claims or benefits on behalf of employees and/or veterans that occurred during a particular time period, including claims incurred but not yet reported or submitted to an insurer. This account does not close at year-end.

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

**Account Number:** 219200

**Normal Balance:** Credit

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

**Account Title:** Allocation of Special Drawing Rights (SDRs)

**Account Number:** 219300

**Normal Balance:** Credit

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

**U.S. Standard General Ledger  
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**Account Title:** Liability for Unpaid Insurance Claims

**Account Number:** 220000

**Normal Balance:** Credit

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

**Account Title:** Liability for Unearned Insurance Premiums

**Account Number:** 220500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of insurance premiums from Exchange Transaction Insurance Programs Other Than Life Insurance received, and/or due but not yet earned. This account excludes premiums collected from Life Insurance Programs, social insurance, and loan guarantee programs. This account does not close at year-end.

**Account Title:** Accrued Funded Payroll and Leave

**Account Number:** 221000

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

**Account Title:** Withholdings Payable

**Account Number:** 221100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at year-end.

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

**Account Title:** Employer Contributions and Payroll Taxes Payable

**Account Number:** 221300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of the employer portion of payroll taxes and benefit contributions, such as retirement, including the federal entity's contribution to the Thrift Savings Plan (Federal/Non-Federal Code attribute domain value "N"), and health and life insurance for covered employees. This account does not close at year-end.

**Account Title:** Other Post Employment Benefits Due and Payable

**Account Number:** 221500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount due to former or inactive employees (not retired) and/or beneficiaries. Other post-employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for federal employees, funded Federal Employees' Compensation Act liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability. This account does not close at year-end.

**Account Title:** Pension Benefits Due and Payable to Beneficiaries

**Account Number:** 221600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering federal entities to eligible federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

**Account Title:** Benefit Premiums Payable to Carriers

**Account Number:** 221700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount due from the administering federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Life Insurance Benefits Due and Payable to Beneficiaries

**Account Number:** 221800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 51, "Insurance Programs," paragraphs 53-64). This account does not close at year-end.

**Account Title:** Unfunded Leave

**Account Number:** 222000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by an employer federal entity for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at year-end.

**Account Title:** Unfunded FECA Liability

**Account Number:** 222500

**Normal Balance:** Credit

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

**Account Title:** Other Unfunded Employment Related Liability

**Account Number:** 229000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for federal employees in this account. This account does not close at year-end.

**Account Title:** Liability for Advances and Prepayments

**Account Number:** 231000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at year-end.



**U.S. Standard General Ledger  
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**Account Title:** Other Deferred Revenue

**Account Number:** 232000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue or income received but not yet earned not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at year-end.

**Account Title:** Unearned Lessor Revenue

**Account Number:** 233000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of lease revenue expected to be received during a lease term, but on which lessees will make payments over the life of the lease term for the right to use an underlying asset. Lessors should record unearned revenue in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases only. See also SFFAS 60, Par. 26. This account does not close at year-end.

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

**Account Number:** 240000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at year-end.

**Account Title:** Liability for Clearing Accounts

**Account Number:** 241000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at year-end.

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

**Account Number:** 251000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal payable to the Bureau of the Fiscal Service. This account does not close at year-end.

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

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

**Account Number:** 251100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. Also used to record the related payable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund Obligations. This account does not close at year-end.

**Account Title:** Principal Payable to the Federal Financing Bank

**Account Number:** 252000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal owed to the Federal Financing Bank. This account does not close at year-end.

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

**Account Number:** 253000

**Normal Balance:** Credit

**Definition:** This account is used to record the par value of U.S. securities issued under general and special financing authority. This account does not close at year-end.

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 253100

**Normal Balance:** Debit

**Definition:** This account is used to record the discount amount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

**Account Title:** Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 253200

**Normal Balance:** Credit

**Definition:** This account is used to record the premium amount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 253300

**Normal Balance:** Credit

**Definition:** This account is used to record the amortization amount of discount on securities issued under general and special financing authority. This account does not close at year-end.

**Account Title:** Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 253400

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of premium on securities issued under general and special financing authority. This account does not close at year-end.

**Account Title:** Participation Certificates

**Account Number:** 254000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liability for a federal entity's share of participation certificates. This account does not close at year-end.

**Account Title:** Other Debt

**Account Number:** 259000

**Normal Balance:** Credit

**Definition:** This account is used to record all other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified in another USSGL account. This account excludes appropriated debt and repayable advances but includes a lessee's liability for contracts that transfer ownership of an underlying asset and are treated as a financed asset purchase per SFFAS 54, Par. 25. This account does not close at year-end.

**Account Title:** Repayable Advance Debt

**Account Number:** 259100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal specifically related to repayable advances based upon statutory framework. This account does not close at year-end. The Department of Treasury and the Office of Management and Budget must approve use of this account.

**U.S. Standard General Ledger  
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**Account Title:** Appropriated Debt

**Account Number:** 259200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal specifically related to appropriated debt based upon statutory framework. This account does not close at year-end. The Department of Treasury and the Office of Management and Budget must approve use of this account.

**Account Title:** Actuarial Pension Liability

**Account Number:** 261000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by the administering federal entities for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at year-end.

**Account Title:** Actuarial Health Insurance Liability

**Account Number:** 262000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by the administering federal entities for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88). This account does not close at year-end.

**Account Title:** Actuarial Life Insurance Liability

**Account Number:** 263000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by administering federal entities for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No.51, "Insurance Programs," paragraphs 53-64). This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Actuarial FECA Liability

**Account Number:** 265000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by employer federal entities for the actuarial present value of future Federal Employees' Compensation Act benefits provided to federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at year-end.

**Account Title:** Actuarial Liabilities for Federal Insurance and Guarantee Programs

**Account Number:** 266000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by administering federal entities for estimated losses on remaining coverage of Exchange Transaction Insurance Program Other Than Life Insurance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 51, "Insurance Programs", paragraphs 30-37). This account excludes the estimated losses for Life Insurance Programs, which are recorded in USSGL account 263000, "Actuarial Life Insurance Liability," social insurance, and loan guarantee programs. This account does not close at year-end.

**Account Title:** Actuarial Liabilities for Treasury-Managed Benefit Programs

**Account Number:** 267000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at year-end.

**Account Title:** Other Actuarial Liabilities

**Account Number:** 269000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded by administering federal entities for actuarial liability of future benefit payments that is not otherwise classified above. Include other post-employment benefit actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Prior Liens Outstanding on Acquired Collateral

**Account Number:** 291000

**Normal Balance:** Credit

**Definition:** This account is used to record the value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at year-end.

**Account Title:** Contingent Liabilities

**Account Number:** 292000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liability recognized as a result of past events or exchange transactions in which a future outflow or other sacrifice of resources is both probable and measurable. Pending/threatened litigation and unasserted claims, administrative or judicial proceedings, lawsuits, and/or other legal actions filed against a federal entity that could ultimately result in settlements or decisions adverse to the federal government should be reported in this account. This account does not close at year-end. Contingent liabilities related to environmental cleanup costs rather than legal actions are reported in USSGL 299500, "Estimated Cleanup Cost Liability." Estimated losses arising from adverse events expected during a coverage period of Exchange Transaction Insurance Programs Other Than Life Insurance are reported in USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs."

**Account Title:** Contingent Liabilities - Federal Government Sponsored Enterprise

**Account Number:** 292200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liquidity accruals and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at year-end.

**Account Title:** Contingent Liability for Capital Transfers

**Account Number:** 292300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 192300, "Contingent Receivable for Capital Transfers." This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Lessee Lease Liability

**Account Number:** 293000

**Normal Balance:** Credit

**Definition:** This account is used to record the present value of lease payments required to be paid to a lessor for the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain payments not included in the measurement of the Lessee Lease Liability, see SFFAS 54, Par. 41. To record the lease liability for lease payments that will be funded by future years' budgetary resources, use USSGL 293010 instead. This account does not close at year-end.

**Account Title:** Unfunded Lessee Lease Liability

**Account Number:** 293010

**Normal Balance:** Credit

**Definition:** This account is used to record the present value of lease payments required to be paid to a lessor for the lease term, that will be funded by future years' budgetary resources. For certain payments not included in the measurement of the Lessee Lease Liability, see SFFAS 54, Par. 41. This account does not close at year-end.

**Account Title:** Capital Lease Liability

**Account Number:** 294000

**Normal Balance:** Credit

**Definition:** This account is used to record the present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at year-end.

**Account Title:** Accounts Payable From Canceled Appropriations

**Account Number:** 296000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of reinstated valid accounts payable that were canceled. This account does not close at year-end.

**Account Title:** Liability for Capital Transfers

**Account Number:** 297000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Custodial Liability

**Account Number:** 298000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of custodial revenue, as defined by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at year-end.

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

**Account Number:** 298500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other federal entities. This account excludes amounts defined as custodial in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7. For amounts collected or to be collected on behalf of the General Fund of the U.S. Government that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at year-end.

**Account Title:** Other Liabilities Without Related Budgetary Obligations

**Account Number:** 299000

**Normal Balance:** Credit

**Definition:** This account is used to record other liabilities not otherwise classified in the USSGL, for which there is not a related budgetary obligation. This account does not close at year-end.



**U.S. Standard General Ledger  
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**Account Title:** Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

**Account Number:** 299010

**Normal Balance:** Credit

**Definition:** This account is used to record other liabilities not otherwise classified in another USSGL account, for which there is not a related budgetary obligation. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Account Title:** Other Liabilities - Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** This account is used to record other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account may also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must be issued by year-end. Also use this account where reductions are awaiting being processed via a capital transfer. This account does not close at year-end.

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

**Account Number:** 299110

**Normal Balance:** Credit

**Definition:** This account is used to record other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account is for the General Fund of the U.S. Government use only. The warrant must be issued by year-end. This account does not close at year-end.

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

**Account Title:** Appropriated Dedicated Collections Liability

**Account Number:** 299200

**Normal Balance:** Credit

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

**Account Title:** Accrued Liabilities

**Account Number:** 299300

**Normal Balance:** Credit

**Definition:** This account will be used to record accrued liabilities where there is not an underlying legally binding obligation that would require a budgetary entry. Or this account can be used in a situation where a propriety accrual entry is deemed necessary, but the goods or services have not been received. This account does not close at year-end.

**Account Title:** Estimated Cleanup Cost Liability

**Account Number:** 299500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of liability for projected future cleanup costs (not yet due and payable) directly related to the storage and disposal of hazardous material as well as the operations and closures of facilities at which environmental contamination may be present. Cleanup costs arise from the removal, storage, and/or disposal 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. Estimated cleanup costs that are part of pending/threatened litigation, unasserted claims, administrative or judicial proceedings, lawsuits, and/or other legal actions are reported in USSGL 292000, "Contingent Liabilities." This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Unexpended Appropriations While Awaiting a Warrant

**Account Number:** 309000

**Normal Balance:** Credit

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

**Account Title:** Appropriations Outstanding - Warrants to be Issued

**Account Number:** 309010

**Normal Balance:** Debit

**Definition:** This account is used to record the amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**U.S. Standard General Ledger  
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**Account Title:** Unexpended Appropriations - Cumulative

**Account Number:** 310000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unexpended appropriations after fiscal year-end closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 310000 series. At year-end, the nominal USSGL accounts in the 310000 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the U.S. Government. During the fiscal year, the net of debit and credit balances in the 310000 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to record this account. This account does not close at year-end.

**Account Title:** Unexpended Appropriations - Appropriations Received

**Account Number:** 310100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

**Account Title:** Unexpended Appropriations - Transfers-In

**Account Number:** 310200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account for transfers of unexpended appropriations.

**Account Title:** Unexpended Appropriations - Transfers-Out

**Account Number:** 310300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unexpended appropriations, from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account for transfers of unexpended appropriations.

**U.S. Standard General Ledger  
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**Account Title:** Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year

**Account Number:** 310500

**Normal Balance:** Debit

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

**Account Title:** Unexpended Appropriations - Adjustments

**Account Number:** 310600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Unexpended Appropriations - Used - Accrued

**Account Number:** 310700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accruals representing a reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570000, "Expended Appropriations - Used - Accrued," when goods and services are received, or benefits provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

**Account Title:** Unexpended Appropriations - Used - Disbursed

**Account Number:** 310710

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570010, "Expended Appropriations - Disbursed" when goods and services are received, or benefits provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

**U.S. Standard General Ledger  
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**Account Title:** Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**Account Number:** 310800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 310500, Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year for the amount of net increase or decrease to unexpended appropriations due to errors occurring in years preceding the prior-year's financial statements. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 310900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new Federal Accounting Standards Advisory Board (FASAB) standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Appropriations Outstanding - Cumulative

**Account Number:** 320000

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Appropriations Outstanding - Warrants Issued

**Account Number:** 320100

**Normal Balance:** Debit

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

**Account Title:** Appropriations Outstanding - Transfers

**Account Number:** 320110

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unexpended appropriations, from current or prior years, transferred during the fiscal year. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a Credit balance. This account is for the General Fund of the U.S. Government use only.

**Account Title:** Appropriations Outstanding - Adjustments

**Account Number:** 320600

**Normal Balance:** Credit

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

**Account Title:** Appropriations Outstanding - Used - Accrued

**Account Number:** 320700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accruals representing a reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310700, "Unexpended Appropriations - Used - Accrued". This account is for the General Fund of the U.S. Government use only.

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**Account Title:** Appropriations Outstanding - Used - Disbursed

**Account Number:** 320710

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310710, "Unexpended Appropriations - Used - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

**Account Title:** Appropriations Outstanding - Prior-Period Adjustments

**Account Number:** 320800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of net increase or decrease to unexpended appropriations due to a federal entity's prior-period adjustments. Although the normal balance for this account is a credit, it is acceptable in certain instances to have a debit balance.

**Account Title:** Cumulative Results of Operations

**Account Number:** 331000

**Normal Balance:** Credit

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

**Account Title:** Fiduciary Net Assets

**Account Number:** 340000

**Normal Balance:** Credit

**Definition:** This account is used to record the value of beneficiaries' equity. Fiduciary activities generally do not crosswalk to the federal entity's financial statements, but they should be included in the federal entity's notes to the financial statements, as required by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31, "Accounting for Fiduciary Activities." This account does not close at year-end.



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Accounts and Definitions**

**Account Title:** Contributions to Fiduciary Net Assets

**Account Number:** 341000

**Normal Balance:** Credit

**Definition:** This account is used to record contributions increase fiduciary net assets. Contributions include cash collected from and on behalf of beneficiaries and directly increase a beneficiary's equity. Fiduciary activities generally do not crosswalk to the federal entity's financial statements, but they should be included in the federal entity's notes to the financial statements, as required by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31, "Accounting for Fiduciary Activities."

**Account Title:** Withdrawals or Distributions of Fiduciary Net Assets

**Account Number:** 342000

**Normal Balance:** Debit

**Definition:** This account is used to record disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the federal entity's financial statements, but they should be included in the federal entity's notes to the financial statements, as required by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31, "Accounting for Fiduciary Activities."

**Account Title:** Anticipated Adjustments to Contract Authority

**Account Number:** 403400

**Normal Balance:** Credit

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

**Account Title:** Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

**Account Number:** 403500

**Normal Balance:** Credit

**Definition:** This account is used to estimate the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

**U.S. Standard General Ledger  
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**Account Title:** Anticipated Reductions to Borrowing Authority

**Account Number:** 404400

**Normal Balance:** Credit

**Definition:** This account is used to record estimated amounts of reductions during the fiscal year to borrowing authority.

**Account Title:** Anticipated Transfers to the General Fund of the U.S. Government -  
Current-Year Authority

**Account Number:** 404700

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts to be transferred from current-year resources to the General Fund of the U.S. Government during the fiscal year via non-expenditure transfers.

**Account Title:** Anticipated Transfers to the General Fund of the U.S. Government -  
Prior-Year Balances

**Account Number:** 404800

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts to be transferred from prior-year balances to the General Fund of the U.S. Government during the fiscal year via non-expenditure transfers.

**Account Title:** Anticipated Reductions to Appropriations by Offsetting Collections  
or Receipts

**Account Number:** 405000

**Normal Balance:** Credit

**Definition:** This account is used to record an amount equal to the anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at year-end.

**Account Title:** Anticipated Collections From Non-Federal Sources

**Account Number:** 406000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of non-federal entity collections, excluding reimbursables, expected in the current fiscal year.

**Account Title:** Anticipated Collections From Federal Sources

**Account Number:** 407000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of federal entity collections, excluding reimbursables, expected in the current fiscal year.

**U.S. Standard General Ledger  
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**Account Title:** Federal Financing Bank (FFB) - Anticipated Net Principal Payments

**Account Number:** 408000

**Normal Balance:** Debit

**Definition:** This account is used by the Federal Financing Bank (FFB) to record the net amount of anticipated Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of the Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account.

**Account Title:** Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

**Account Number:** 408100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 412600, "Amounts Appropriated From Specific Invested TAFS - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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

**Account Number:** 408200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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

**Account Number:** 408300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 417100, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

**Account Title:** Debt Liquidation Appropriations

**Account Number:** 411100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount appropriated to liquidate debt as specified in the appropriation language.

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

**Account Title:** Liquidation of Deficiency - Appropriations

**Account Number:** 411200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount appropriated to liquidate a prior-year deficiency.

**Account Title:** Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts

**Account Number:** 411300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account). This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received."

**Account Title:** Appropriated Receipts Derived From Available Trust or Special Fund Receipts

**Account Number:** 411400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of receipts appropriated from an "available" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts designated by the Department of the Treasury as "available" are immediately transferred without further action). This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received."

**Account Title:** Loan Subsidy Appropriation

**Account Number:** 411500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.

**Account Title:** Debt Forgiveness Appropriation

**Account Number:** 411600

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Debt Forgiveness - Cancellation of Debt Adjustment

**Account Number:** 411601

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustment to budgetary resources where Congress provides the legal authority to cancel outstanding debt but no appropriation.

**Account Title:** Loan Administrative Expense Appropriation

**Account Number:** 411700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

**Account Title:** Reestimated Loan Subsidy Appropriation

**Account Number:** 411800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.

**Account Title:** Other Appropriations Realized

**Account Number:** 411900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated as specified in the appropriation language for all other appropriations not otherwise classified.

**Account Title:** Indefinite Appropriation - Upward Adjustments

**Account Number:** 411910

**Normal Balance:** Debit

**Definition:** The amount of budgetary authority derived from the General Fund of the U.S. Government to cover upward adjustments where a prior year appropriation act is cited.

**Account Title:** Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 411912

**Normal Balance:** Credit

**Definition:** The amount of budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers - Civil Works use only.

**U.S. Standard General Ledger  
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**Account Title:** Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

**Account Number:** 411920

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority derived from a mandated non-expenditure transfer in an appropriation Act referenced in section 101 of a continuing resolution (CR) that is factored into the rate for operations of both the giving and receiving Treasury Appropriation Fund Symbols (TAFS) (see OMB Circular No. A-11 Section 123.2 and OMB CR Bulletin.) After the enactment of the full-year appropriation Act, adjust the amount as identified in the Act and continue to report the mandated non-expenditure transfer amount in this account until the amount is actually transferred after the enactment of a short-term CR. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

**Account Title:** Other Appropriations Realized - International Monetary Fund

**Account Number:** 411990

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Other Appropriations Realized - International Monetary Fund - Reserve Tranche

**Account Number:** 411991

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language for the increase in the reserve tranche position. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Other Appropriations Realized - International Monetary Fund - Letter of Credit

**Account Number:** 411992

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language for the increase in the letter of credit. This USSGL account can only be used by the Department of the Treasury.

**U.S. Standard General Ledger  
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**Account Title:** Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)

**Account Number:** 411993

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language for the increase in the New Arrangements to Borrow. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)

**Account Number:** 411994

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority appropriated for International Monetary Fund due to an increase in the exchange rate in the New Arrangements to Borrow. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Anticipated Indefinite Appropriations

**Account Number:** 412000

**Normal Balance:** Debit

**Definition:** This account is used to record the current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.

**Account Title:** Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 412050

**Normal Balance:** Credit

**Definition:** The amount of anticipated budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers - Civil Works use only.

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified -  
Receivable - Cancellation

**Account Number:** 412100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of authority reclassified from USSGL account 412600, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific federal entity expenditure account where the receivable is from an invested expenditure account.

**Account Title:** Authority Adjusted for Interest on the Bureau of the Fiscal Service  
Securities

**Account Number:** 412200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount receivable for interest on the Bureau of the Fiscal Service securities to be paid in the future. Only the Bureau of the Fiscal Service may use this account. This account does not close at year-end.

**Account Title:** Federal Financing Bank (FFB) - Net Principal Payments

**Account Number:** 412250

**Normal Balance:** Debit

**Definition:** This account is used by the Federal Financing Bank (FFB) to record the net amount of Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of the Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account. This account closes into 420100 at year end.

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified -  
Receivable - Temporary Reduction

**Account Number:** 412300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of authority reclassified from USSGL account 412600, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific federal entity expenditure account where the receivable is from an invested expenditure account.



**U.S. Standard General Ledger  
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**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Account Number:** 412400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority reclassified from USSGL account 412700, "Amounts Appropriated From Specific Invested TAFS - Payable," because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific federal entity expenditure account.

**Account Title:** Loan Modification Adjustment Transfer Appropriation

**Account Number:** 412500

**Normal Balance:** Debit

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Receivable

**Account Number:** 412600

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Amounts Appropriated From Specific Invested TAFS - Payable

**Account Number:** 412700

**Normal Balance:** Credit

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Account Number:** 412800

**Normal Balance:** Debit

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Account Number:** 412900

**Normal Balance:** Credit

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

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**Account Title:** Appropriation to Liquidate Contract Authority Withdrawn

**Account Number:** 413000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of the excess portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Account Title:** Current-Year Indefinite Contract Authority

**Account Number:** 413100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new indefinite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

**Account Title:** Current-Year Definite Contract Authority

**Account Number:** 413120

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new definite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

**Account Title:** Substitution of Contract Authority

**Account Number:** 413200

**Normal Balance:** Credit

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

**Account Title:** Decreases to Indefinite Contract Authority

**Account Number:** 413300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount necessary to reconcile contract authority to obligations for Treasury Appropriation Fund Symbols that are funded with indefinite contract authority.

**Account Title:** Indefinite Contract Authority Withdrawn

**Account Number:** 413400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

**U.S. Standard General Ledger  
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**Account Title:** Adjustment for Definite Contract Authority - Prior-Year

**Account Number:** 413415

**Normal Balance:** Credit

**Definition:** Applicable to Department of Transportation no-year TAFSs with legislative restrictions where withdrawals of prior year multi-year definite contract authority are required by law.

**Account Title:** Contract Authority Liquidated

**Account Number:** 413500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of funds received during the fiscal year from appropriations, non-expenditure transfers, or offsetting collections that liquidate contract authority.

**Account Title:** Contract Authority To Be Liquidated by Trust Funds

**Account Number:** 413600

**Normal Balance:** Credit

**Definition:** This account is used to record the appropriation of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the non-expenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement. This account does not close at year-end.

**Account Title:** Transfers of Contract Authority - Allocation

**Account Number:** 413700

**Normal Balance:** Debit

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

**Account Title:** Appropriation to Liquidate Contract Authority

**Account Number:** 413800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.

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**Account Title:** Appropriation to Liquidate Contract Authority - FMSTF

**Account Number:** 413810

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of liquidating appropriations (recorded in a trust non-revolving expenditure account directly associated with available trust fund non-revolving receipt accounts) received during the fiscal year to fund contract authority as specified in the appropriation language. This transaction does not apply to trust fund corpus accounts where receipts are available for expenditure in the same TAFS. For use with Foreign Military Sales Trust Fund (FMSTF) only.

**Account Title:** Contract Authority Carried Forward

**Account Number:** 413900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of contract authority carried forward into the next fiscal year. This account does not close at year-end.

**Account Title:** Substitution of Borrowing Authority

**Account Number:** 414000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

**Account Title:** Current-Year Indefinite Borrowing Authority

**Account Number:** 414100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new indefinite borrowing authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowing authority.

**Account Title:** Current-Year Definite Borrowing Authority

**Account Number:** 414120

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new definite borrowing authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowed authority.

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## Accounts and Definitions

**Account Title:** Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority

**Account Number:** 414200

**Normal Balance:** Credit

**Definition:** This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of current-year authority for unused or excess borrowing amounts to repay debt. The current year borrowing authority has been exercised but has not been used to liquidate obligations.

**Account Title:** Modification Adjustment Transfer of Borrowing Authority Converted to Cash

**Account Number:** 414201

**Normal Balance:** Credit

**Definition:** This account is used to record amounts transferred to the General Fund of the U.S. Government by a capital transfer of exercised borrowing authority converted to cash to pay for a Modification Adjustment Transfer (MAT).

**Account Title:** Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances

**Account Number:** 414202

**Normal Balance:** Credit

**Definition:** This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of prior-year balances for unused or excess borrowing amounts to repay debt. The prior-year definite borrowing authority has been exercised but has not been used to liquidate obligations.

**Account Title:** Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances

**Account Number:** 414203

**Normal Balance:** Credit

**Definition:** This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of prior-year balances for unused or excess borrowing amounts to repay debt. The prior-year indefinite borrowing authority has been exercised but has not been used to liquidate obligations.

**Account Title:** Current-Year Decreases to Indefinite Borrowing Authority

**Account Number:** 414300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount needed to reconcile current-year indefinite borrowing authority to the amount of obligations incurred for a Treasury Appropriation Fund Symbol as of yearend.

**U.S. Standard General Ledger  
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**Account Title:** Borrowing Authority Withdrawn

**Account Number:** 414400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of indefinite borrowing authority withdrawn due to recoveries of prior-year obligations where the authority to borrow was not borrowed.

**Account Title:** Borrowing Authority Converted to Cash

**Account Number:** 414500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of non-expenditure transfers during the fiscal year that reduces borrowing authority.

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

**Account Number:** 414600

**Normal Balance:** Credit

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

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

**Account Number:** 414700

**Normal Balance:** Credit

**Definition:** This account is used to record amounts actually transferred by non-expenditure transfer during the fiscal year from prior-year balances to repay debt. This excludes amounts related to actual repayments of borrowing authority converted to cash.

**Account Title:** Resources Realized From Borrowing Authority

**Account Number:** 414800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

**U.S. Standard General Ledger  
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**Account Title:** Borrowing Authority Carried Forward

**Account Number:** 414900

**Normal Balance:** Debit

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

**Account Title:** Borrowing Authority Carried Forward - Transferred

**Account Number:** 414910

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 414900, "Borrowing Authority Carried Forward," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Reappropriations - Transfers-In

**Account Number:** 415000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Actual Capital Transfers to the General Fund of the U.S.  
Government, Current-Year Authority

**Account Number:** 415100

**Normal Balance:** Credit

**Definition:** This account is used to record amounts actually transferred by non-expenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000, "Repayments of Capital Investment, Government-Owned Enterprises."



**U.S. Standard General Ledger  
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**Account Title:** Actual Capital Transfers to the General Fund of the U.S.  
Government, Prior-Year Balances

**Account Number:** 415200

**Normal Balance:** Credit

**Definition:** This account is used to record amounts actually transferred by non-expenditure transfer during the fiscal year of prior-year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000 "Repayments of Capital Investment, Government-Owned Enterprises."

**Account Title:** Transfers of Contract Authority - Non-Allocation

**Account Number:** 415300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred. This account does not close at year-end.

**Account Title:** Appropriation to Liquidate Contract Authority - Non-Allocation -  
Transferred

**Account Number:** 415400

**Normal Balance:** Debit

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

**U.S. Standard General Ledger  
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**Account Title:** Appropriation to Liquidate Contract Authority - Allocation -  
Transferred

**Account Number:** 415500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from the parent Treasury Appropriation Fund Symbol (TAFS) to its Allocation TAFS. The transfer is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation and federal entities that receive allocation transfers from the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Authority Made Available From Appropriations (special or trust),  
Borrowing Authority and Contract Authority Previously Precluded  
From Obligation

**Account Number:** 415700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority that becomes available for obligation from appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority previously precluded from obligation. This occurs when current-year appropriations (derived from special or trust non-revolving fund receipts) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439700, "Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation- Current-Year Balances."

**Account Title:** Authority Made Available From Appropriations Previously  
Precluded From Obligation

**Account Number:** 415730

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority that becomes available for obligation from appropriations (derived from the General Fund of the U.S. Government) previously precluded from obligation. This occurs when current-year appropriations (derived from the General Fund of the U.S. Government) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439730, "Appropriations Temporarily Precluded From Obligation."

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## Accounts and Definitions

**Account Title:** Authority Made Available From Offsetting Collection Balances  
Previously Precluded From Obligation

**Account Number:** 415800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439800, "Offsetting Collections Temporarily Precluded From Obligation."

**Account Title:** Repayment of Repayable Advances - Current-Year Authority

**Account Number:** 415900

**Normal Balance:** Credit

**Definition:** This account is used to record amounts actually transferred by non-expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services.

**Account Title:** Repayment of Repayable Advances - Prior-Year Balances

**Account Number:** 415901

**Normal Balance:** Credit

**Definition:** This account is used to record amounts actually transferred by non-expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. The balance is the result of recoveries of prior year obligations.

**Account Title:** Anticipated Transfers - Current-Year Authority

**Account Number:** 416000

**Normal Balance:** Debit

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

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**Account Title:** Allocations of Authority - Anticipated From Invested Balances - Current-Year

**Account Number:** 416500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of current-year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year," and/or 416700, "Allocations of Realized Authority - Transferred From Invested Balances - Current-Year."

**Account Title:** Allocations of Authority - Anticipated From Invested Balances - Prior Year

**Account Number:** 416512

**Normal Balance:** Debit

**Definition:** The amount of prior year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416612, "Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances - Prior Year."

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year

**Account Number:** 416600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of undistributed funds of current-year budget authority to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for a Standard Form (SF) 1511: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end.

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**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

**Account Number:** 416612

**Normal Balance:** Debit

**Definition:** The amount of undistributed funds of prior years to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This occurs before the request for an SF 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. For Corp of Engineers - Civil Works, this account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

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

**Account Number:** 416700

**Normal Balance:** Debit

**Definition:** This account is used to record the net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of current-year budget 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. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.

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

**Account Number:** 416712

**Normal Balance:** Debit

**Definition:** The net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of prior-year budget authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.

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**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Account Number:** 416800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of authority reclassified from USSGL account 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable, there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Transfers - Current-Year Authority

**Account Number:** 417000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of realized non-expenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable - Current-Year

**Account Number:** 417100

**Normal Balance:** Debit

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

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**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

**Account Number:** 417112

**Normal Balance:** Debit

**Definition:** This account is used to record the amount to be transferred in of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Non-Allocation Transfers of Invested Balances - Payable - Current-Year

**Account Number:** 417200

**Normal Balance:** Credit

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

**Account Title:** Non-Allocation Transfers of Invested Balances - Payable - Prior-Year

**Account Number:** 417212

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be transferred out of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred -  
Current-Year

**Account Number:** 417300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of non-expenditure transfers of current-year invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Non-Allocation Transfers of Invested Balances - Receivable", or 417200, "Non-Allocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred - Prior-  
Year

**Account Number:** 417312

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of non-expenditure transfers of prior year invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417112, "Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year", or 417212, "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Transfers - Current-Year Borrowing Authority Converted to Cash

**Account Number:** 417400

**Normal Balance:** Debit

**Definition:** The amount of realized non-expenditure transfers between a revolving borrowing authority Treasury Fund Symbol and a non-revolving Treasury Appropriation Fund Symbol during the fiscal year borrowing authority converted to cash. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.



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

**Account Number:** 417500

**Normal Balance:** Debit

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

**Account Title:** Allocation Transfers of Current-Year Authority for Non-Invested  
Accounts - International Monetary Fund

**Account Number:** 417590

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Allocation Transfers of Prior-Year Balances

**Account Number:** 417600

**Normal Balance:** Debit

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

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**Account Title:** Allocation Transfers of Prior-Year Balances - International Monetary Fund

**Account Number:** 417690

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure transfer. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL can only be used by the Department of the Treasury.

**Account Title:** Anticipated Transfers - Prior-Year Balances

**Account Number:** 418000

**Normal Balance:** Debit

**Definition:** This account is used to record the net amount of anticipated non-expenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Account Number:** 418300

**Normal Balance:** Debit

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

**Account Title:** Transfers - Prior-Year Balances

**Account Number:** 419000

**Normal Balance:** Debit

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

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

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

**Account Number:** 419100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of realized non-expenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via Standard Form (SF) 1151: Non-expenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Balance Transfers - Unexpired to Expired

**Account Number:** 419200

**Normal Balance:** Debit

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

**Account Title:** Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Account Number:** 419300

**Normal Balance:** Debit

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

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

**Account Title:** Transfer of Obligated Balances

**Account Number:** 419500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of resources with obligations transferred to or from appropriations and funds recorded via non-expenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Balance Transfers-In - Expired to Expired

**Account Number:** 419600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of realized non-expenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Balance Transfers-Out - Expired to Expired

**Account Number:** 419700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of realized non-expenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Transfer of Expired Expenditure Transfers - Receivable

**Account Number:** 419900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

**Account Title:** Total Actual Resources - Collected

**Account Number:** 420100

**Normal Balance:** Debit

**Definition:** This account is used at year-end closing to consolidate the total amount of actual resources collected from all sources. This account does not close at year-end.

**Account Title:** Total Actual Resources - Collected - International Monetary Fund

**Account Number:** 420190

**Normal Balance:** Debit

**Definition:** This account is used at year-end closing to consolidate the total amount of actual resources collected from all sources for the International Monetary Fund that does not crosswalk to the budgetary reports. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Adjustment to Total Resources - Disposition of Canceled Payables

**Account Number:** 420800

**Normal Balance:** Credit

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

**Account Title:** Anticipated Reimbursements

**Account Number:** 421000

**Normal Balance:** Debit

**Definition:** This account is used to record the estimate of reimbursements expected to be earned during the current fiscal year, based on customer orders or services received or provided.

**Account Title:** Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

**Account Number:** 421100

**Normal Balance:** Credit

**Definition:** This account is used for estimating the amount of spending authority from offsetting collections represented by unfilled customer orders with or without advances used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. This USSGL account can only be used by the Department of Defense Working Capital Fund.

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

**Account Title:** Liquidation of Deficiency - Offsetting Collections

**Account Number:** 421200

**Normal Balance:** Debit

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

**Account Title:** Anticipated Expenditure Transfers from Trust Funds

**Account Number:** 421500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year. In exceptional cases, this includes anticipated expenditure transfers to trust fund accounts, (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and anticipated expenditure transfers from a special fund (for example where the paying account is the Treasury Forfeiture Fund).

**Account Title:** Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 421512

**Normal Balance:** Debit

**Definition:** The amount of anticipated offsetting collections derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only.

**Account Title:** Unfilled Customer Orders Without Advance

**Account Number:** 422100

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other federal government entities and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at year-end.

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

**Account Title:** Unfilled Customer Orders With Advance

**Account Number:** 422200

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other federal government entities or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at year-end.

**Account Title:** Uncollected Subsidy from Program Account

**Account Number:** 422300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of subsidy due to a financing account but not yet collected from a program account. This account does not close at year end.

**Account Title:** Expenditure Transfers From Trust Funds - Receivable

**Account Number:** 422500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example where the paying account is the Treasury Forfeiture Fund). This account does not close at year-end. For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

**Account Title:** Offsetting Collections - Expenditure Transfer from Trust Funds -  
Receivable - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 422512

**Normal Balance:** Debit

**Definition:** The amount of offsetting collections receivable derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

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

**Account Title:** Unfilled Customer Orders Without Advance - Transferred

**Account Number:** 423000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422100, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Unfilled Customer Orders With Advance - Transferred - No Offset

**Account Number:** 423100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

**Account Title:** Unfilled Customer Orders With Advance - Transferred - With Offset

**Account Number:** 423110

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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

**Account Number:** 423200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422500, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.



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

**Account Title:** Reimbursements Earned - Receivable - Transferred

**Account Number:** 423300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 425100, "Reimbursements Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Other Federal Receivables - Transferred

**Account Number:** 423400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 428700, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Uncollected Subsidy from Program Account - Transferred

**Account Number:** 423500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422300, "Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Appropriations Reduced by Offsetting Collections or Receipts - Collected

**Account Number:** 424000

**Normal Balance:** Credit

**Definition:** This account is used to record an amount equal to the actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at year-end.

**Account Title:** Reimbursements Earned - Receivable

**Account Number:** 425100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of reimbursements earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.

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

**Account Title:** Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

**Account Number:** 425200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of reimbursements earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities and non-Federal exception entities.

**Account Title:** Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

**Account Number:** 425300

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.

**Account Title:** Reimbursements Earned - Collected From Non-Federal Sources

**Account Number:** 425400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of reimbursements earned and collected to date through the provision of goods and performance of services provided to a non-federal entity. Use USSGL account 425200 for reimbursement work with non-federal exception entities.

**Account Title:** Expenditure Transfers from Trust Funds - Collected

**Account Number:** 425500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenditure transfers collected by a general fund from a trust during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g., where the paying account is the Treasury Forfeiture Fund). For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

**Account Title:** Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 425512

**Normal Balance:** Debit

**Definition:** The amount of offsetting collections collected derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only.

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

**Account Title:** Actual Collections of Governmental-Type Fees

**Account Number:** 426000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of fees collected during the fiscal year from non-federal sources arising from the federal government's exercise of its sovereign or governmental powers.

**Account Title:** Actual Collections of Business-Type Fees

**Account Number:** 426100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of fees collected during the fiscal year from non-federal sources resulting from business-type transactions.

**Account Title:** Actual Collections of Loan Principal

**Account Number:** 426200

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of loan principal collected during the fiscal year from non-federal sources.

**Account Title:** Actual Collections of Loan Interest

**Account Number:** 426300

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of loan interest collected during the fiscal year from non-federal sources.

**Account Title:** Actual Collections of Rent

**Account Number:** 426400

**Normal Balance:** Debit

**Definition:** This account is used to record the total amount of rent collected during the fiscal year from non-federal sources.

**Account Title:** Actual Collections From Sale of Foreclosed Property

**Account Number:** 426500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from the sale of foreclosed property.

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

**Account Number:** 426600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from non-federal sources for which a specific USSGL account does not exist. These collections result from business-type transactions.

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

**Account Title:** Other Actual Governmental-Type Collections From Non-Federal Sources

**Account Number:** 426700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from non-federal sources for which a specific USSGL account does not exist. These collections arise from the U.S. Federal Government's exercise of its sovereign or governmental powers.

**Account Title:** Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Account Number:** 426800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest collected during the fiscal year from foreign securities and the amount of the net change consisting of interest, charges and assessments related to SDR's. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees

**Account Number:** 426900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of fees from voluntary insurance payments collected during the fiscal year from non-federal sources that were previously anticipated.

**Account Title:** Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services

**Account Number:** 427000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from non-federal sources for pay for service activities. These collections result from business-type transactions involving the Intergovernmental Cooperation Act of 1968. Payment received for providing services shall be deposited to the credit of the principal appropriation from which the cost of providing the services has been paid or will be charged.

**Account Title:** Actual Program Fund Subsidy Collected

**Account Number:** 427100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

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

**Account Title:** Interest Collected From Treasury

**Account Number:** 427300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest collected during the fiscal year from the Department of the Treasury.

**Account Title:** Actual Collections From Liquidating Fund

**Account Number:** 427500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

**Account Title:** Actual Collections From Financing Fund

**Account Number:** 427600

**Normal Balance:** Debit

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

**Account Title:** Other Actual Collections - Federal/Non-Federal Exception Sources

**Account Number:** 427700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount collected during the fiscal year from federal entities and non-federal exception entities for which a specific USSGL account has not been established.

**Account Title:** Interest Receivable From Treasury

**Account Number:** 428300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest due but not collected from Department of the Treasury. This account does not close at year-end.

**Account Title:** Receivable From the Liquidating Fund

**Account Number:** 428500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at year-end.

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

**Account Title:** Receivable From the Financing Fund

**Account Number:** 428600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund. This account does not close at year-end.

**Account Title:** Other Federal Receivables

**Account Number:** 428700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of uncollected amounts due from federal entities for which a specific USSGL account has not been established. This could include refunds receivable from federal sources because of overpayments. This account does not close at year-end.

**Account Title:** Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Account Number:** 429000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

**Account Title:** Adjustments to the Exchange Stabilization Fund (ESF)

**Account Number:** 429500

**Normal Balance:** Debit

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

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

**Account Title:** Adjustments to the International Monetary Fund

**Account Number:** 429590

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of increase or decrease in International Monetary Fund as a result of revaluation and foreign exchange rate adjustments. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance (when a loss is recognized).

**Account Title:** Anticipated Recoveries of Prior-Year Obligations

**Account Number:** 431000

**Normal Balance:** Debit

**Definition:** This account is used to record estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

**Account Title:** Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account

**Account Number:** 432000

**Normal Balance:** Debit

**Definition:** This account is used in a paying trust fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

**Account Title:** Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account

**Account Number:** 432100

**Normal Balance:** Debit

**Definition:** This account is used in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

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

**Account Title:** Offset to adjustment for Change in allocation of Trust Fund limitation  
- General Fund Account

**Account Number:** 433000

**Normal Balance:** Credit

**Definition:** This account provides a closing activity offset to the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation noted above. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. Department of Health and Human Services and Social Security Administration use only.

**Account Title:** Canceled Authority

**Account Number:** 435000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the year-end process and does not involve a U.S. Treasury warrant. This account does not close at year-end.

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 435100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation.

**Account Title:** Partial Cancellation of Authority - International Monetary Fund

**Account Number:** 435190

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of no-year appropriation authority that is canceled early by administrative action. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Appropriation Withdrawn

**Account Number:** 435400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of indefinite appropriations derived from the General Fund of the U.S. Government withdrawn due to recoveries of prior-year obligations.



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

**Account Title:** Cancellation of Appropriation From Unavailable Receipts

**Account Number:** 435500

**Normal Balance:** Credit

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

**Account Title:** Cancellation of Appropriation From Invested Balances

**Account Number:** 435600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Account Number:** 435700

**Normal Balance:** Credit

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

**Account Title:** Appropriation Purpose Fulfilled - Balance Not Available

**Account Number:** 436000

**Normal Balance:** Credit

**Definition:** This account is used to record the portion of the unobligated balances in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out. This account does not close at the end of the year.

**Account Title:** Appropriation Purpose Fulfilled - To be Returned to Treasury

**Account Number:** 436001

**Normal Balance:** Debit

**Definition:** Unobligated balances in a no-year Treasury account where the amount was determined to be no longer available for obligation but must be made available to close a no-year Treasury account.

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

**Account Title:** Offset to Appropriation Realized for Redemption of Treasury Securities

**Account Number:** 437000

**Normal Balance:** Credit

**Definition:** This account is used to record the offset to appropriations received for the redemption of U.S. Treasury securities.

**Account Title:** Temporary Reduction - New Budget Authority

**Account Number:** 438200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections. For permanent reductions, refer to USSGL account 439200, "Permanent Reduction - New Budget Authority."

**Account Title:** Temporary Reduction - Prior-Year Balances

**Account Number:** 438300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections. For permanent reductions, refer to USSGL account 439300, "Permanent Reduction - Prior-Year Balances."

**Account Title:** Temporary Reduction/Cancellation Returned by Appropriation

**Account Number:** 438400

**Normal Balance:** Credit

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

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

**Account Title:** Temporary Sequester Returned for Cancellation

**Account Number:** 438500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of appropriation derived from the General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Account Title:** Anticipated Permanent Reduction - Indefinite New Budget Authority

**Account Number:** 438600

**Normal Balance:** Credit

**Definition:** This account is used to record the current estimate of the anticipated amount of indefinite new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols (TAFS) funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as anticipated temporary reductions of indefinite new budget authority are posted to USSGL account 438900, "Anticipated Temporary Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,  
New Budget Authority

**Account Number:** 438700

**Normal Balance:** Credit

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

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,  
Prior-Year Balances

**Account Number:** 438800

**Normal Balance:** Credit

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

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**Account Title:** Anticipated Temporary Reduction - Indefinite New Budget Authority

**Account Number:** 438900

**Normal Balance:** Credit

**Definition:** This account is used to record the current estimate of anticipated amount of indefinite new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for anticipated reductions of spending authority from offsetting collections. For anticipated permanent reductions against indefinite new budget authority, refer to USSGL account 438600, "Anticipated Permanent Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

**Account Title:** Reappropriations - Transfers-Out

**Account Number:** 439000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Adjustments to Indefinite Appropriations

**Account Number:** 439100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the U.S. Government. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Adjustments to Indefinite Appropriations - International Monetary Fund

**Account Number:** 439190

**Normal Balance:** Credit

**Definition:** This account is used to record the amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the U.S. Government for International Monetary Fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account can only be used by the Department of the Treasury.

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**Account Title:** Permanent Reduction - New Budget Authority

**Account Number:** 439200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

**Account Title:** Permanent Reduction - Prior-Year Balances

**Account Number:** 439300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction - Prior-Year Balances."

**Account Title:** Receipts Unavailable for Obligation Upon Collection

**Account Number:** 439400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at year-end.

**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Unavailable

**Account Number:** 439401

**Normal Balance:** Credit

**Definition:** Amount of daily inflation or deflation compensation to offset the amount recorded in USSGL account 411400 or 427300 to result in no budgetary impact. The account does not close at year-end.

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**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Account Number:** 439402

**Normal Balance:** Debit

**Definition:** Amount of daily inflation or deflation compensation - previously unavailable, made available for obligation at the time of redemption of a Treasury Inflation-Protected Security.

**Account Title:** Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 439412

**Normal Balance:** Debit

**Definition:** The unobligated balance made available from receipts that were previously not immediately available for obligation upon collection. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works operating accounts. Corps of Engineers - Civil Works use only.

**Account Title:** Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year

**Account Number:** 439432

**Normal Balance:** Debit

**Definition:** Anticipated unobligated balance made available from receipts that were previously unavailable for obligation. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works operating accounts. Corps of Engineers - Civil Works use only.

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

**Account Number:** 439500

**Normal Balance:** Credit

**Definition:** This account is used to record authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

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**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law -  
Temporary - Anticipated Current-Year Authority

**Account Number:** 439502

**Normal Balance:** Credit

**Definition:** Anticipated 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 adjusted trial balance submission.

**Account Title:** Obligation Limitation - Temporary - Prior-Year and Current-Year  
Budget Authority

**Account Number:** 439504

**Normal Balance:** Credit

**Definition:** Budgetary resources (i.e., unobligated balances and current-year budget authority) unavailable for obligation due to annual limitation in appropriation act. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission. Department of Transportation use only.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily  
Unavailable - Receipts Unavailable for Obligation Upon Collection

**Account Number:** 439600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.

**Account Title:** Appropriations (special or trust), Borrowing Authority and Contract  
Authority Temporarily Precluded From Obligation - Realized  
Current-Year Authority

**Account Number:** 439700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of realized appropriations (derived from special or trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts collected in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account does not close at year-end.

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**Account Title:** Appropriations Temporarily Precluded From Obligation - Realized  
Prior-Year Authority

**Account Number:** 439701

**Normal Balance:** Credit

**Definition:** This account is used based on situations where total realized budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of appropriations (derived from special and trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance, in the Appropriations Temporarily Precluded From Obligation - Prior-Year account, is the result of recoveries of prior-year obligations and/or unobligated balance transfers in.

**Account Title:** Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority

**Account Number:** 439702

**Normal Balance:** Credit

**Definition:** The amount of anticipated appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts anticipated in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Account Title:** Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority

**Account Number:** 439703

**Normal Balance:** Credit

**Definition:** Based on situations where total anticipated budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of appropriations (derived from special and trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance is the result of recoveries of prior-year obligations and/or unobligated balance transfers in.



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**Account Title:** Appropriations Temporarily Precluded From Obligation

**Account Number:** 439730

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of appropriations (derived from the General Fund of the U.S. Government) that becomes unavailable for obligation until specific legal requirements are met. The use of this USSGL account is restricted. This account does not close at year-end.

**Account Title:** Offsetting Collections (Collected) Temporarily Precluded From Obligation

**Account Number:** 439800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of offsetting collections (collected) that becomes unavailable for obligation until specific legal requirements are met. This account does not close at year-end.

**Account Title:** Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

**Account Number:** 439801

**Normal Balance:** Credit

**Definition:** This account is used for the amount of offsetting collections (anticipated) that becomes unavailable for obligation until specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

**Account Number:** 439900

**Normal Balance:** Credit

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

**Account Title:** Unapportioned Authority - Pending Rescission

**Account Number:** 442000

**Normal Balance:** Credit

**Definition:** This account is used to record the total amount of budgetary resources withheld pending rescission action by the United States Congress.

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**Account Title:** Unapportioned Authority - OMB Deferral

**Account Number:** 443000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of budgetary authority specifically withheld from apportionment by Office of Management and Budget.

**Account Title:** Unapportioned - Unexpired Authority

**Account Number:** 445000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of realized unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

**Account Title:** Anticipated Resources - Unapportioned Authority

**Account Number:** 449000

**Normal Balance:** Credit

**Definition:** This account is used for the amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Apportionments

**Account Number:** 451000

**Normal Balance:** Credit

**Definition:** This account is used to record the amounts apportioned by Office of Management and Budget that are available for allotment in a current or subsequent period.

**Account Title:** Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Account Number:** 459000

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

**Account Title:** Allotments - Realized Resources

**Account Number:** 461000

**Normal Balance:** Credit

**Definition:** This account is used to record the current period amount available for obligation or commitment. Allowances or suballotments may be established at the federal entity level.

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**Account Title:** Unobligated Funds Exempt From Apportionment

**Account Number:** 462000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at year-end.

**Account Title:** Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Account Number:** 462090

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)

**Account Number:** 462091

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund, New Arrangements to Borrow. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Account Number:** 463500

**Normal Balance:** Credit

**Definition:** This account is used to record funds not available for commitment/obligations. The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury. This account does not close at year-end.

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**Account Title:** Allotments - Expired Authority

**Account Number:** 465000

**Normal Balance:** Credit

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

**Account Title:** Anticipated Resources - Programs Exempt From Apportionment

**Account Number:** 469000

**Normal Balance:** Credit

**Definition:** This account is used to record anticipated amounts in programs exempt from apportionment.

**Account Title:** Commitments - Programs Subject to Apportionment

**Account Number:** 470000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

**Account Title:** Commitments - Programs Exempt From Apportionment

**Account Number:** 472000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of allotment or lower-level authority committed in anticipation of obligation for programs exempt from apportionment.

**Account Title:** Anticipated Reinstated Orders - Obligations, Unpaid

**Account Number:** 479010

**Normal Balance:** Credit

**Definition:** This account is used to anticipate the reinstatement of 1) 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; and 2) the amount accrued or due for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (b) goods and tangible property received; and (c) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

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**Account Title:** Undelivered Orders - Obligations, Unpaid

**Account Number:** 480100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Reinstated Undelivered Orders - Obligations, Unpaid

**Account Number:** 480110

**Normal Balance:** Credit

**Definition:** This account is used to reinstate 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 USSGL account is only applicable to budget object class 41.

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

**Account Number:** 480200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred. This account does not close at year-end.

**Account Title:** Undelivered Orders - Obligations Transferred, Unpaid

**Account Number:** 483100

**Normal Balance:** Credit

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

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

**Account Number:** 483200

**Normal Balance:** Credit

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

**Account Title:** Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Account Number:** 487100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Account Number:** 487200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash refunds during the current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Account Number:** 488100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations, Unpaid."

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**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Account Number:** 488200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

**Account Title:** Delivered Orders - Obligations, Unpaid

**Account Number:** 490100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Reinstated Delivered Orders - Obligations, Unpaid

**Account Number:** 490110

**Normal Balance:** Credit

**Definition:** This account is used to reinstate the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This USSGL account is only applicable to budget object class 41.

**Account Title:** Delivered Orders - Obligations, Paid

**Account Number:** 490200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount paid/outlaid 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.

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**Account Title:** Authority Outlayed Not Yet Disbursed

**Account Number:** 490800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Fiscal Service securities. This account does not close at year-end.

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid

**Account Number:** 493100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Account Number:** 497100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 490100, "Delivered Orders - Obligations, Unpaid."

**Account Title:** Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Account Number:** 497200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 490200, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.



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**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Unpaid

**Account Number:** 498100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Paid

**Account Number:** 498200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlaid during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations, Paid."

**Account Title:** Revenue From Goods Sold

**Account Number:** 510000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

**Account Title:** Contra Revenue for Goods Sold

**Account Number:** 510900

**Normal Balance:** Debit

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

**Account Title:** Revenue From Services Provided

**Account Number:** 520000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.

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**Account Title:** Contra Revenue for Services Provided

**Account Number:** 520900

**Normal Balance:** Debit

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

**Account Title:** Interest Revenue - Other

**Account Number:** 531000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from interest not associated with investments or from borrowings/loans.

**Account Title:** Interest Revenue - Investments

**Account Number:** 531100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds

**Account Number:** 531200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

**Account Title:** Interest Revenue - Subsidy Amortization

**Account Number:** 531300

**Normal Balance:** Credit

**Definition:** This account is used to record the amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2").

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**Account Title:** Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 531400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 531500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Interest Revenue - Loans Receivable

**Account Number:** 531700

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Investments

**Account Number:** 531800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, or to offset intra-governmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with Statement of Federal Financial Accounting Standards (SFFAS) 7, paragraph 239.

**Account Title:** Contra Revenue for Interest Revenue - Other

**Account Number:** 531900

**Normal Balance:** Debit

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

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**Account Title:** Penalties and Fines Revenue

**Account Number:** 532000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue from penalties and fines.

**Account Title:** Contra Revenue for Penalties and Fines

**Account Number:** 532400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

**Account Title:** Administrative Fees Revenue

**Account Number:** 532500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from administrative fees.

**Account Title:** Contra Revenue for Administrative Fees

**Account Number:** 532900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

**Account Title:** Funded Benefit Program Revenue

**Account Number:** 540000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

**Account Title:** Unfunded FECA Benefit Revenue

**Account Number:** 540500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unfunded Federal Employees' Compensation Act (FECA) accrued revenue recorded by the Department of Labor due from employers.

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**Account Title:** Contra Revenue for Unfunded FECA Benefit Revenue

**Account Number:** 540600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in unfunded Federal Employees' Compensation Act (FECA) revenue for a benefit program based on adjustments as stipulated by law.

**Account Title:** Contra Revenue for Funded Benefit Program Revenue

**Account Number:** 540900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.

**Account Title:** Insurance and Guarantee Premium Revenue

**Account Number:** 550000

**Normal Balance:** Credit

**Definition:** This account is used to record revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue

**Account Number:** 550900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

**Account Title:** Donated Revenue - Financial Resources

**Account Number:** 560000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financial resources donated to a federal entity from a non-federal source; for example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources

**Account Number:** 560900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Non-Financial Resources

**Account Number:** 561000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of non-financial resources donated to a federal entity from a non-federal source; for example, land or buildings.

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**Account Title:** Contra Donated Revenue - Nonfinancial Resources

**Account Number:** 561900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

**Account Title:** Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received related to forfeitures of cash and cash equivalents.

**Account Title:** Contra Forfeiture Revenue - Cash and Cash Equivalents

**Account Number:** 564900

**Normal Balance:** Debit

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

**Account Title:** Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received related to forfeitures of property.

**Account Title:** Contra Forfeiture Revenue - Forfeitures of Property

**Account Number:** 565900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

**Account Title:** Expended Appropriations - Used - Accrued

**Account Number:** 570000

**Normal Balance:** Credit

**Definition:** This account is used to record the accrual of appropriations used during the fiscal year when goods and services are received, or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

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**Account Title:** Appropriations - Expended - Accrued

**Account Number:** 570005

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of General Fund of the U.S. Government-financed appropriations accrued by reporting entities during the fiscal year when goods and services are received, or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570000 "Expended Appropriations - Used - Accrued." This account is for the General Fund of the U.S. Government use only.

**Account Title:** Appropriations - Expended - Disbursed

**Account Number:** 570006

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of General Fund of the U.S. Government-financed appropriations disbursed by reporting entities during the fiscal year when goods and services are received, or benefits are provided. This account corresponds to federal reporting entity's USSGL Account 570010, "Expended Appropriations - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

**Account Title:** Expended Appropriations - Disbursed

**Account Number:** 570010

**Normal Balance:** Credit

**Definition:** This account is used to record the disbursement of appropriations used during the fiscal year when goods and services are received, or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to  
Corrections of Errors - Years Preceding the Prior-Year

**Account Number:** 570500

**Normal Balance:** Credit

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

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**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**Account Number:** 570800

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 570500, "Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year" for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior-year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

**Account Number:** 570810

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of net increase or decrease to expended appropriations due to a federal entity's prior-period adjustments. Although the normal balance for this account is a debit, it is acceptable in certain instances to have a credit balance.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 570900

**Normal Balance:** Credit

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



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**Account Title:** Transfer-in of Agency Unavailable Custodial and Non-Entity Collections

**Account Number:** 571000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of federal entity, non-entity and custodial collections transferred in by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Collections for Others Statement of Custodial Activity (USSGL account 599000) and Offset to Non-Entity Collections Statement of Changes in Net Position (USSGL account 599300). This account is for the General Fund of the U.S. Government use only.

**Account Title:** Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government

**Account Number:** 571200

**Normal Balance:** Credit

**Definition:** This account is used to record the accrued amount of non-entity, custodial collections, and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the U.S. Government use only.

**Account Title:** Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government

**Account Number:** 571300

**Normal Balance:** Credit

**Definition:** This account is used to record a custodial or non-entity transactions between two federal entities, there is an entity who collects on behalf of another entity but is not entitled to retain the collections (collecting entity or custodian) and an entity on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting entity. This USSGL account is a direct offset to the collecting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400), and in certain situations, Collections for Others - Statement of Custodial Activity (USSGL account 599000).

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**Account Title:** Accrual of Amounts Receivable from Custodian or Non-Entity  
Assets Receivable - Contra Account

**Account Number:** 571400

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government. It is intended to allow the recipient entity to reclassify the collection receipt as a liability. This account may only be used for custodial collections to be received for Credit Reform activity.

**Account Title:** Financing Sources Transferred In Without Reimbursement

**Account Number:** 572000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount determined to increase the financing source of a reporting federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring federal entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement

**Account Number:** 573000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount determined to decrease the financing source of a reporting federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

**Account Title:** Appropriated Dedicated Collections to be Transferred In

**Account Number:** 573500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while awaiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

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**Account Title:** Appropriated Dedicated Collections to be Transferred Out

**Account Number:** 573600

**Normal Balance:** Debit

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

**Account Title:** Appropriated Dedicated Collections Transferred In

**Account Number:** 574000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

**Account Title:** Appropriated Dedicated Collections Transferred Out

**Account Number:** 574500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in the unavailable receipt account of dedicated collections appropriated, via warrant, to an expenditure account.

**Account Title:** Expenditure Financing Sources - Transfers-In

**Account Number:** 575000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange expenditure transfer-in from a trust or federal fund (as defined by Office of Management and Budget (OMB)). Transactions using this account will have a budgetary impact.

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**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Other

**Account Number:** 575500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure transfer-in between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a credit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

**Account Title:** Non-Expenditure Financing Sources - Transfers-In - Capital  
Transfers

**Account Number:** 575600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure capital transfer-in to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

**Account Title:** Expenditure Financing Sources - Transfers-Out

**Account Number:** 576000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange expenditure transfer-out to a trust or federal fund (as defined by Office of Management and Budget (OMB)). Transactions using this account will have a budgetary impact.

**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Other

**Account Number:** 576500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure transfer-out between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a debit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

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**Account Title:** Non-Expenditure Financing Sources - Transfers-Out - Capital  
Transfers

**Account Number:** 576600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of financing sources of a reporting federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

**Account Title:** Non-Budgetary Financing Sources Transferred In

**Account Number:** 577500

**Normal Balance:** Credit

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

**Account Title:** Non-Budgetary Financing Sources Transferred Out

**Account Number:** 577600

**Normal Balance:** Debit

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

**Account Title:** Authority Transfer Control In

**Account Number:** 577700

**Normal Balance:** Credit

**Definition:** This account is used to record an offset for the monitoring of the movement of Fund Balance with Treasury activity to another Treasury account symbol. This account is for the General Fund of U.S. Government use only.

**Account Title:** Authority Transfer Control Out

**Account Number:** 577800

**Normal Balance:** Debit

**Definition:** This account is used to record an offset for the monitoring of the movement of Fund Balance with Treasury or activity to another Treasury account symbol. This account is for the General Fund of the U.S. Government use only.

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**Account Title:** Imputed Financing Sources

**Account Number:** 578000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources recorded by the receiving federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 673000, "Imputed Costs."

**Account Title:** Other Financing Sources

**Account Number:** 579000

**Normal Balance:** Credit

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

**Account Title:** Other Non-Budgetary Financing Sources for Debt  
Accruals/Amortization

**Account Number:** 579001

**Normal Balance:** Credit

**Definition:** This account is for Treasury's Bureau of the Fiscal Service use, to record accruals and amortization related to debt that have not yet been outlaid. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Other General Fund Financing Sources

**Account Number:** 579010

**Normal Balance:** Debit

**Definition:** This account is used to record amounts that are authorized by law to be financed by the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Adjustment to Financing Sources - Credit Reform

**Account Number:** 579100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustment to financing sources for a downward reestimate of subsidy expense, negative subsidy, or for modification adjustment transfer (MAT). Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense or gain. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

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**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability

**Account Number:** 579200

**Normal Balance:** Debit

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

**Account Title:** Seigniorage

**Account Number:** 579500

**Normal Balance:** Credit

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

**Account Title:** Tax Revenue Collected - Not Otherwise Classified

**Account Number:** 580000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Collected - Individual

**Account Number:** 580100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes collected from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of tax revenue collected for individuals should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Corporate

**Account Number:** 580200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of taxes and fees collected from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of corporate taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Unemployment

**Account Number:** 580300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unemployment taxes collected from employers resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of unemployment taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Excise

**Account Number:** 580400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of excise taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."



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**Account Title:** Tax Revenue Collected - Estate and Gift

**Account Number:** 580500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of estate and gift taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Customs

**Account Number:** 580600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) of customs taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Not Otherwise Classified

**Account Number:** 582000

**Normal Balance:** Credit

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

**Account Title:** Tax Revenue Accrual Adjustment - Individual

**Account Number:** 582100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Accrual Adjustment - Corporate

**Account Number:** 582200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Unemployment

**Account Number:** 582300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Excise

**Account Number:** 582400

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Estate and Gift

**Account Number:** 582500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Accrual Adjustment - Customs

**Account Number:** 582600

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Not Otherwise Classified

**Account Number:** 583000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No.7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Individual

**Account Number:** 583100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Contra Revenue for Taxes - Corporate

**Account Number:** 583200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in Federal Financial Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Unemployment

**Account Number:** 583300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Excise

**Account Number:** 583400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Contra Revenue for Taxes - Estate and Gift

**Account Number:** 583500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in Federal Accounting Standards Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Contra Revenue for Taxes - Customs

**Account Number:** 583600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Not Otherwise Classified

**Account Number:** 589000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Individual

**Account Number:** 589100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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

**Account Title:** Tax Revenue Refunds - Corporate

**Account Number:** 589200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Unemployment

**Account Number:** 589300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Excise

**Account Number:** 589400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of excise tax revenue refunds that are payable or have been paid and collected by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Estate and Gift

**Account Number:** 589500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of estate and gift tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Refunds - Customs

**Account Number:** 589600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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

**Account Title:** Other Revenue

**Account Number:** 590000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue received but not otherwise classified in the USSGL.

**Account Title:** Contra Revenue for Other Revenue

**Account Number:** 590900

**Normal Balance:** Debit

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

**Account Title:** Revenue and Other Financing Sources - Cancellations

**Account Number:** 591900

**Normal Balance:** Debit

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

**Account Title:** Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government

**Account Number:** 591910

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of canceled authority derived from revenue and other financing sources returned to the General Fund of the U.S. Government. This USSGL account is for the General Fund of the U.S. Government use only.

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

**Account Title:** Valuation Change in Investments - Exchange Stabilization Fund (ESF)

**Account Number:** 592100

**Normal Balance:** Credit

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

**Account Title:** Valuation Change in Investments for Federal Government Sponsored Enterprise

**Account Number:** 592200

**Normal Balance:** Credit

**Definition:** This account is used to record the accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprises (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Valuation Change in Investments - Beneficial Interest in Trust

**Account Number:** 592300

**Normal Balance:** Credit

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

**Account Title:** Lessor Lease Revenue

**Account Number:** 593000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of revenue earned from (1) Short-term lease payments paid to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease receipts to a lessor, including lease related operating costs (maintenance, utilities, taxes, etc.,) received from the lessee based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in lease receivable rather than revenue, see SFFAS 54, Pars. 57-58.



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

**Account Title:** Amortization of Unearned Lessor Revenue

**Account Number:** 593300

**Normal Balance:** Credit

**Definition:** This account is used to record the amortized amount of a Lessor's Unearned Revenue - reclassifying it to earned revenue - in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. See SFFAS 60, Par. 26.

**Account Title:** Contra Revenue for Lessor Lease Revenue

**Account Number:** 593900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount reflecting a reduction in revenue earned when realization is not expected. Amounts recorded are based on adjustments, allowances, and refunds in which revenue is earned. Provisions for credit losses on lease revenue estimated in USSGL 193900 "Allowance for Loss on Lease Receivable" also are recorded in this account.

**Account Title:** Collections for Others - Statement of Custodial Activity

**Account Number:** 599000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial revenue collected by a reporting federal entity for another federal agency, federal entity, or non-federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Accrued Collections for Others - Statement of Custodial Activity

**Account Number:** 599100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial revenue to be collected by a reporting federal entity for another federal agency, federal entity, or non-federal entity. For amounts to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

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

**Account Title:** Offset to Non-Entity Collections - Statement of Changes in Net Position

**Account Number:** 599300

**Normal Balance:** Debit

**Definition:** This account is used to record the offset to amounts collected for another federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

**Account Number:** 599400

**Normal Balance:** Debit

**Definition:** This account is used to record the offset to amounts to be collected for another federal entity. For amounts to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections

**Account Number:** 599700

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

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

**Account Title:** Financing Sources Transferred In From Custodial Statement  
Collections - Contra Account

**Account Number:** 599750

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 599700 Financing Sources Transferred In From Custodial Statement Collections. It is intended to allow the recipient entity to reclassify the collection receipt as a liability to be recognized as a revenue in a future period.

**Account Title:** Custodial Collections Transferred Out to a Treasury Account Symbol  
Other Than the General Fund of the U.S. Government

**Account Number:** 599800

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the U.S. Government.

**Account Title:** Offset to Accrual of Amounts Receivable from Custodian or Non-  
Entity Assets Receivable - Contra Account

**Account Number:** 599900

**Normal Balance:** Debit

**Definition:** This account is used to record an offset to USSGL account 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account. It is intended to allow the recipient entity to offset the contra collection receipt. This account may only be used for custodial collections to be received for Credit Reform activity.

**Account Title:** Operating Expenses/Program Costs

**Account Number:** 610000

**Normal Balance:** Debit

**Definition:** This account is used to record the operating expenses and program costs not otherwise classified in other USSGL accounts. This includes employee benefit expense not specifically defined in USSGL account 640000, "Benefit Expense."

**Account Title:** Expensed Asset

**Account Number:** 615000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenses recognized by a purchasing federal entity when a capitalized asset acquired from another federal entity does not meet the purchasing entity's capitalization threshold.

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

**Account Title:** Contra Bad Debt Expense - Incurred for Others

**Account Number:** 619000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of bad debt expense related to accounts receivable held for others.

**Account Title:** Adjustment to Subsidy Expense

**Account Number:** 619900

**Normal Balance:** Credit

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

**Account Title:** Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank

**Account Number:** 631000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by the federal entity during the current fiscal year on amounts borrowed from Treasury's Bureau of the Fiscal Service and/or the Federal Financing Bank. Use Federal/Non-Federal Code attribute domain value "F" and Transaction Partner Agency Identifier "020."

**Account Title:** Interest Expenses on Securities

**Account Number:** 632000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by a federal entity during the current fiscal year on securities.

**Account Title:** Other Interest Expenses

**Account Number:** 633000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest expense incurred by a federal entity from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

**Account Title:** Remuneration Interest

**Account Number:** 633800

**Normal Balance:** Debit

**Definition:** The amount of interest expense, with no budgetary outlay, incurred during the conversion from special drawings rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.

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

**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees

**Account Number:** 634000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2.")

**Account Title:** Benefit Expense

**Account Number:** 640000

**Normal Balance:** Debit

**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 entities: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability Insurance, Hospital Insurance (Hi-Medicare, Part A). Use Federal/Non-Federal Code attribute domain value "F" and Transaction Partner Agency Identifier (3-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 610000, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 610000 with Federal/Non-Federal Code attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-federal entities using Federal/Non-Federal Code attribute domain value "N" for reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 216000, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

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

**Account Title:** Cost of Goods Sold

**Account Number:** 650000

**Normal Balance:** Debit

**Definition:** This account is used to record the total cost of inventory sold including raw materials, direct labor, and overhead.

**Account Title:** Applied Overhead

**Account Number:** 660000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of overhead cost distributed to work-in-process or construction-in-process.

**Account Title:** Cost Capitalization Offset

**Account Number:** 661000

**Normal Balance:** Credit

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

**Account Title:** Depreciation, Amortization, and Depletion

**Account Number:** 671000

**Normal Balance:** Debit

**Definition:** This account is used to record expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

**Account Title:** Lessee Lease Amortization

**Account Number:** 671300

**Normal Balance:** Debit

**Definition:** This account is used to record the expense recognized from the process of allocating costs of a lease asset over the shorter of the lease term or underlying asset's useful life.

**Account Title:** Bad Debt Expense

**Account Number:** 672000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of bad debt expense related to uncollectible non-credit reform receivables.

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

**Account Title:** Imputed Costs

**Account Number:** 673000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of costs incurred by a federal entity for goods and services provided and paid for in total, or in part, by other federal entities. Business-type activities, all personnel benefits, and all Treasury Judgment Fund settlements are required to be reported. Agencies may elect to recognize imputed costs for other types of inter-entity costs. The balance in this account must equal the balance in USSGL account 578000, "Imputed Financing Sources."

**Account Title:** Other Expenses Not Requiring Budgetary Resources

**Account Number:** 679000

**Normal Balance:** Debit

**Definition:** This account is used to record the other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.) Although the normal balance for this account is debit, it may be acceptable for this account to have a credit balance when it relates to refund receivables from certain vendor/benefits overpayments.

**Account Title:** Accrued Expenses

**Account Number:** 679300

**Normal Balance:** Debit

**Definition:** This account will be used to record expenses for accruals where there is not an underlying legally binding obligation that would require a budgetary entry. Or this account can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title:** Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental  
Administrative Fees

**Account Number:** 679500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount that offsets intra-governmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

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

**Account Title:** Future Funded Expenses

**Account Number:** 680000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

**Account Number:** 685000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a federal entity for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for federal employees.

**Account Title:** Non-Production Costs

**Account Number:** 690000

**Normal Balance:** Debit

**Definition:** This account is used to record the costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post-employment benefits, other than Federal Employees' Compensation Act and unemployment for federal employees reported in USSGL account 640000, "Benefit Expense."



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

**Account Title:** Lessee Lease Expense

**Account Number:** 693000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of expenses incurred from (1) Short-term lease payments paid by a lessee to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease expenses paid by a lessee to a lessor, including lease-related operating costs (maintenance, utilities, taxes, etc.) based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in the lessee lease liability rather than expense, see SFFAS 54, Pars. 41. (Note: lease-related operating costs (maintenance, utilities, taxes, etc.) NOT paid to a lessor should be included in SGL 610000 rather than 693000.)

**Account Title:** Gains on Disposition of Assets - Other

**Account Number:** 711000

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Gains on Disposition of Investments

**Account Number:** 711100

**Normal Balance:** Credit

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

**Account Title:** Gains on Disposition of Borrowings

**Account Number:** 711200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of gain on early repayment of outstanding borrowings.

**Account Title:** Gains on Changes in Long-Term Assumptions - From Experience

**Account Number:** 717100

**Normal Balance:** Credit

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

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

**Account Title:** Losses on Changes in Long-Term Assumptions - From Experience

**Account Number:** 717200

**Normal Balance:** Debit

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

**Account Title:** Unrealized Gains

**Account Number:** 718000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of unrealized gains that include but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized gains on investments of defined benefit pension plans under FAS 35, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Gain - Exchange Stabilization Fund (ESF)

**Account Number:** 718100

**Normal Balance:** Credit

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

**Account Title:** Other Gains

**Account Number:** 719000

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act (FECA) program.

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

**Account Title:** Gains on International Monetary Fund Assets

**Account Number:** 719090

**Normal Balance:** Credit

**Definition:** This account is used to record the gain on assets resulting from valuation changes on International Monetary Fund assets. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 719100

**Normal Balance:** Credit

**Definition:** This account is used to record the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a gain in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate increases, a gain is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate decreases, a gain is recorded on accrued SDR charges. This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Losses on Disposition of Assets - Other

**Account Number:** 721000

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments

**Account Number:** 721100

**Normal Balance:** Debit

**Definition:** This account is used to record the loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings

**Account Number:** 721200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of loss on the early repayment of outstanding borrowings.

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

**Account Title:** Gains on Changes in Long-Term Assumptions

**Account Number:** 727100

**Normal Balance:** Credit

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

**Account Title:** Losses on Changes in Long-Term Assumptions

**Account Number:** 727200

**Normal Balance:** Debit

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

**Account Title:** Unrealized Losses

**Account Number:** 728000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of unrealized losses that include but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Losses - Exchange Stabilization Fund (ESF)

**Account Number:** 728100

**Normal Balance:** Debit

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

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

**Account Title:** Other Losses

**Account Number:** 729000

**Normal Balance:** Debit

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

**Account Title:** Losses on International Monetary Fund Assets

**Account Number:** 729090

**Normal Balance:** Debit

**Definition:** This account is used to record the losses on assets resulting from valuation changes on International Monetary Fund assets. This USSGL account can only be used by the Department of the Treasury.

**Account Title:** Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 729100

**Normal Balance:** Debit

**Definition:** This account is used to record the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a loss in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate decreases, a loss is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate increases, a loss is recorded in SDR accrued charges. This USSGL account is to be used only by the Department of Treasury.

**Account Title:** Other Losses From Impairment of Assets

**Account Number:** 729200

**Normal Balance:** Debit

**Definition:** This account is used to record the loss from the partial impairment of General Property, Plant and Equipment (G-PP&E), except internal use software, as prescribed by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 44. G-PP&E includes any property, plant, and equipment (PP&E) used in providing goods or services. G-PP&E does not include heritage assets, such as historic and national landmarks, and stewardship land.

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

**Account Title:** Extraordinary Items

**Account Number:** 730000

**Normal Balance:** Credit

**Definition:** This account is used to record the costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Corrections of Errors

**Account Number:** 740000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 740500, "Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year" for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior-year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 740100

**Normal Balance:** Credit

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

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

**Account Title:** Prior-Period Adjustments Due to Corrections of Errors -Years  
Preceding the Prior-Year

**Account Number:** 740500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Distribution of Income - Dividend

**Account Number:** 750000

**Normal Balance:** Debit

**Definition:** This account is used to record the distribution of income such as interest on capital and franchise taxes.

**Account Title:** Changes in Actuarial Liability

**Account Number:** 760000

**Normal Balance:** Debit

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

**Account Title:** Trust Fund Warrant Journal Vouchers Issued Net of Adjustments

**Account Number:** 771000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount appropriated to the various available trust fund receipt accounts via a warrant journal voucher. The warrant journal voucher moves the fund balance from the General Fund receipt account to the available trust fund receipt account. This account is for the General Fund of the U.S. Government use only.

**Account Title:** Guaranteed Loan Level

**Account Number:** 801000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at year-end.

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

**Account Title:** Guaranteed Loan Level - Unapportioned

**Account Number:** 801500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

**Account Title:** Guaranteed Loan Level - Apportioned

**Account Number:** 802000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the Standard Form (SF) 132: Apportionment and Reapportionment Schedule.

**Account Title:** Guaranteed Loan Level - Used Authority

**Account Number:** 804000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan principal obligated by lenders and reported to the entity.

**Account Title:** Guaranteed Loan Level - Unused Authority

**Account Number:** 804500

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at year-end.

**Account Title:** Guaranteed Loan Principal Outstanding

**Account Number:** 805000

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan principal outstanding with the lender at any given time.

**Account Title:** Guaranteed Loan New Disbursements by Lender

**Account Number:** 805300

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan principal disbursed during the current year by lenders.

**Account Title:** Guaranteed Loan Collections, Defaults, and Adjustments

**Account Number:** 806500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.



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

**Account Title:** Guaranteed Loan Cumulative Disbursements by Lenders

**Account Number:** 807000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 805300, "Guaranteed Loan New Disbursements by Lender," and 806500, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at year-end. This account does not close at year-end.

**Account Title:** Partial or Early Cancellation of Authority

**Account Number:** 809100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of authority canceled and recorded in USSGL account 435100, Partial or Early Cancellation of Authority With a U.S. Treasury Warrant. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 435100, Partial or Early Cancellation of Authority With a U.S. Treasury Warrant, is reclassified into this account in a closing entry.

**Account Title:** Offset for Partial or Early Cancellation of Authority

**Account Number:** 809200

**Normal Balance:** Debit

**Definition:** This account is used to record the offset activity recorded in USSGL account 809100, Partial or Early Cancellation of Authority. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

**Account Title:** Offset for Purchases of Assets

**Account Number:** 880100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount recorded to offset activity in USSGL account 880200, "Purchases of Property, Plant, and Equipment," USSGL account 880300, "Purchases of Inventory and Related Property," and USSGL account 880400, "Purchases of Assets - Other." USSGL accounts 880200, 880300, and 880400 close into this account at year-end. This account does not close at year-end.

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

**Account Title:** Purchases of Property, Plant, and Equipment

**Account Number:** 880200

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.

**Account Title:** Purchases of Inventory and Related Property

**Account Number:** 880300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.

**Account Title:** Purchases of Assets - Other

**Account Number:** 880400

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 880200, "Purchases of Property, Plant, and Equipment," and 880300, "Purchases of Inventory and Related Property." Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 880100, "Offset for Purchases of Assets," at year-end.



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# Treasury Financial Manual

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## Part 2, Section III: Account Transactions

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

<b>A 100-799</b>	Funding Sources
<b>B 100-699</b>	Disbursements and Payables
<b>C 100-799</b>	Collections and Receivables
<b>D 100-799</b>	Adjustments/Write-offs/Reclassifications
<b>E 100-799</b>	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
<b>F 100-499</b>	Year-end
<b>G 100-299</b>	Memorandum Entries
<b>H 100-799</b>	Other Specialized Transaction Entries

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

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

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

For deposit funds, there are valid accounting postings not yet documented. When recording any transaction in a deposit fund, agencies should not record (a) budgetary entries or (b) entries that result in net revenues, expenses, gains, or losses in nonfiduciary deposit funds. Examples of many transactions commonly used in non-fiduciary deposit funds are provided in the USSGL

Implementation Guide: *Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts*.

For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

- Unexpended appropriations from general fund resources not earmarked by law for a specific purpose—USSGL account 310300, "Unexpended Appropriations—Transfers-Out," or
- Financing sources that impact cumulative results of operations—USSGL account 576500, "Nonexpenditure Financing Sources—Transfers-Out."

The "Transfer To" entity must use a proprietary USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 310200, "Unexpended Appropriations—Transfers-In" corresponds to USSGL account 310300. USSGL account 575500, "Nonexpenditure Financing Sources—Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) will result in agency-wide and/or government-wide elimination discrepancies.

There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

- Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and

- Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 600000 series expense account. Use USSGL account 661000, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XXXX series accounts.

The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 6-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 6-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 6-digit base account is the same.

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

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

A [USSGL](#) transaction crosswalk can be obtained on the TFM website.

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

<b>Section III</b>	<b>Page Number</b>
USSGL Account Transaction Categories (AC)	III AC - 1
USSGL Account Transaction Listing (AL)	III AL - 1
USSGL Account Transactions (AT)	III AT - 1
USSGL Account Transaction Postings (AP)	III AP - 1

Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<b><u>CODE</u></b>	<b><u>TRANSACTION DESCRIPTION</u></b>
A102	To record an anticipated appropriation.
A103	To record estimated reinstated orders - obligations, unpaid.
A104	To record the enactment of appropriations.
A105	To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior-year appropriation act.
A106	To record anticipated net principal resources not yet apportioned and not available for obligation.
A107	To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A109	To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A115	To record anticipated reimbursements that will be used to substitute contract authority.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A117	To record anticipated spending authority from offsetting collection temporarily precluded from obligation.
A118	To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A121	To record anticipated authority temporarily unavailable pursuant to public law.
A123	To record the realization of previously anticipated authority.
A124	To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)
A127	To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.
A131	To record a permanent reduction of borrowing or contract authority.
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year unpaid obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end.
A140	To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)
A141	To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
A142	To record anticipated non-expenditure transfers to a General Fund Receipt Account.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
A143	To record anticipated capital transfers to a General Fund Receipt Account.
A144	To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is not USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS).
A145	To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.
A146	To record subsidy disbursed by the program fund not previously accrued.
A147	To record in a miscellaneous General Fund receipt account an amount derived from a non-expenditure transfer that was permanently reduced in an associated Treasury Appropriations Fund Symbol (TAFS).
A148	To record decreases to indefinite borrowing authority.
A149	To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts.) This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.
A150	To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.
A151	To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.
A152	To record indefinite or definite borrowing authority.
A153	To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.
A154	To record the withdrawal of recoveries originally obligated against indefinite contract authority.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest.)
A157	To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A158	To record actual reductions to indefinite borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.



**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A160</b>	To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
<b>A161</b>	To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
<b>A162</b>	To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.
<b>A163</b>	To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
<b>A164</b>	To record anticipated reductions to borrowing authority.
<b>A165</b>	To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
<b>A166</b>	To record definite and indefinite contract authority based on legislation.
<b>A167</b>	To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
<b>A168</b>	To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.
<b>A169</b>	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
<b>A170</b>	To record the warrant liquidating contract authority.
<b>A171</b>	To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.
<b>A172</b>	To record actual decreases against indefinite contract authority.
<b>A173</b>	To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).
<b>A174</b>	To record an unanticipated actual decrease to indefinite contract authority.
<b>A175</b>	To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A176</b>	To record the substitution of contract authority by unfilled customer orders without advance.
<b>A177</b>	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.
<b>A178</b>	To record anticipated adjustments/decreases to contract authority in the current year.
<b>A179</b>	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.
<b>A180</b>	To record a non-expenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
<b>A181</b>	To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
<b>A182</b>	To record the liquidation of contract authority by unfilled customer orders with advance.
<b>A183</b>	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
<b>A184</b>	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
<b>A185</b>	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
<b>A186</b>	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
<b>A187</b>	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
<b>A188</b>	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not anticipated and not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.
<b>A189</b>	To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
<b>A190</b>	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.
<b>A191</b>	To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A193	To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution or newly enacted appropriation awaiting a warrant.
A197	To record Fund Balance With Treasury while awaiting a warrant.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution or a newly enacted appropriation awaiting a warrant to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution.)
A200	To record the cancellation of outstanding debt where there is not an appropriation warrant.
A201	To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.
A202	To record in the financing account an appropriation received for a positive modification adjustment transfer.
A203	To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was permanently reduced by legislative action in special or trust Treasury Appropriation Fund Symbol (TAFS).
A204	To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.
A205	To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.
A206	To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.
A207	To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriations Symbols (TAFS).
A208	To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
A209	To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.
A212	To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.
A213	To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.
A214	To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.
A215	To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.
<b>Comment:</b> For the transaction recorded by the giving entity, see USSGL TC A214.	
A216	To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.
A217	To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.
A218	To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.
A220	To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.
A221	To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.
A222	To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.
A223	To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward.
A224	To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.
A225	To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A226</b>	To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the giving Treasury Appropriation Fund Symbol.
<b>A227</b>	To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the receiving Treasury Appropriation Fund Symbol.
<b>A250</b>	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.
<b>A251</b>	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.
<b>A252</b>	To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.
<b>A253</b>	To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.
<b>A401</b>	To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.
<b>A402</b>	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
<b>A404</b>	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
<b>A406</b>	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
<b>A408</b>	To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
<b>A410</b>	To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.
<b>A412</b>	To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
<b>A414</b>	To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A416</b>	To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Non-expenditure Transfer Authorization request.
<b>A417</b>	To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.
<b>A418</b>	To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.
<b>A420</b>	To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Non-expenditure Transfer Authorization.
<b>A422</b>	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
<b>A424</b>	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.
<b>A426</b>	To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
<b>A430</b>	To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Non-expenditure Transfer Authorization.
<b>A432</b>	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
<b>A434</b>	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
<b>A436</b>	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
<b>A438</b>	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
A440	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A452	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A454	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A456	To record the transfer-out of expired unobligated expenditure transfers receivable.
A458	To record the transfer-in of expired unobligated expenditure transfers receivable.
A460	To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
A464	To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A466	To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A467	To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
A470	To record in the transferring agency the anticipated transfer-out of current-year authority or prior-year balances.
A472	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).
A475	To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.
A476	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A477	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).
A480	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A482	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.



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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
A484	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A486	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A488	To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A489	To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.
A490	To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.
A491	To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A493	To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.
A495	To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.
A497	To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.
A498	To record a federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

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**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>A502</b>	To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
<b>A503</b>	To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.
<b>A504</b>	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.
<b>A506</b>	To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.
<b>A508</b>	To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
<b>A510</b>	To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.
<b>A511</b>	To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.
<b>A512</b>	To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.
<b>A513</b>	To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.
<b>A514</b>	To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to non-exchange and exchange transactions.
<b>A516</b>	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
<b>A518</b>	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
<b>A519</b>	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
<b>A520</b>	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
<b>A522</b>	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
<b>A523</b>	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A524</b>	To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
<b>A526</b>	To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
<b>A528</b>	To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
<b>A530</b>	To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
<b>A531</b>	To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
<b>A532</b>	To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
<b>A534</b>	To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
<b>A536</b>	To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable - Current-Year or 417112 "Non-Allocation Transfers of Invested Balances- Receivable - Prior-Year."
<b>A538</b>	To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable - Current-Year or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."
<b>A540</b>	To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.
<b>A541</b>	To record in the transferring agency the transfer-out of budgetary resources receivable.
<b>A542</b>	To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.
<b>A543</b>	To record in the receiving agency the transfer-in of budgetary resources receivable.
<b>A544</b>	To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A546</b>	To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.
<b>A548</b>	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.
<b>A550</b>	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.
<b>A556</b>	To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.
<b>A702</b>	To record anticipated reimbursements.
<b>A704</b>	To record in the performing agency a reimbursable agreement that was not previously anticipated.
<b>A706</b>	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
<b>A708</b>	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.
<b>A709</b>	To record anticipated adjustment to a definite prior-year appropriation in an amount equal to prior-year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers (COE) use only.
<b>A710</b>	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.
<b>A711</b>	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.
<b>A712</b>	To record the refund of an advance in the performing agency for the completion of a prior-year reimbursable order.
<b>A714</b>	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
<b>A715</b>	To record funded FECA revenue by the Department of Labor.
<b>B102</b>	To record payment of payroll.
<b>B103</b>	To record a disbursement of pension benefit payments.
<b>B104</b>	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

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**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>B105</b>	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
<b>B106</b>	To record subsidy disbursement from the program account to the financing account not previously obligated.
<b>B107</b>	To record payment and disbursement of funds not previously accrued.
<b>B108</b>	To record a loss in the imprest fund.
<b>B109</b>	To record payment of interest not previously accrued.
<b>B110</b>	To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.
<b>B111</b>	To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.
<b>B112</b>	To record accrued interest paid.
<b>B113</b>	To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
<b>B114</b>	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
<b>B115</b>	To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.
<b>B116</b>	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
<b>B117</b>	To record the amount of interest a Lessee accrues during an accrual period, per the proprietary amortization schedule. The lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period. (SFFAS 54, Par. 43) This transaction is only for leases determined to be "Capital Leases" for budgetary accounting purposes.
<b>B118</b>	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
<b>B119</b>	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
<b>B120</b>	To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
<b>B121</b>	To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B122</b>	To record repayments of other debt.
<b>B123</b>	To record in the issuing entity, the sale of federal securities at par value.
<b>B124</b>	To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B125</b>	To record in the issuing entity, the sale of federal securities acquired at a premium.
<b>B126</b>	To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B127</b>	To record in the issuing entity, the sale of federal securities at a discount.
<b>B128</b>	To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B129</b>	To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B130</b>	To record a lien paid before personal property is sold.
<b>B131</b>	To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.
<b>B132</b>	To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.
<b>B133</b>	To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.
<b>B134</b>	To record appropriations accrued this fiscal year.
<b>B135</b>	To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
<b>B136</b>	To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.
<b>B137</b>	To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
<b>B138</b>	To record in trust fund payments made to a federal fund relating to exchange transactions.
<b>B139</b>	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
<b>B140</b>	To record the purchase of foreign currency by a disbursing officer.
<b>B141</b>	To record the request from IMF to purchase Special Drawing Rights.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B142</b>	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
<b>B143</b>	To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.
<b>B144</b>	To record the purchase of cash equivalents.
<b>B145</b>	To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the contractually required payment schedule. This lease transaction is for budgetary accounting purposes, only.
<b>B146</b>	To record a foreign currency rate intervention.
<b>B150</b>	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
<b>B152</b>	To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).
<b>B153</b>	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
<b>B154</b>	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
<b>B160</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
<b>B162</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
<b>B163</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
<b>B165</b>	To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.
<b>B166</b>	To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.
<b>B200</b>	To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
<b>B202</b>	To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
<b>B210</b>	To record the payment of remuneration.
<b>B234</b>	To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.
<b>B235</b>	To record the disbursement of appropriations that were previously accrued.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B302</b>	To record a commitment of unobligated amounts in programs subject to apportionment.
<b>B304</b>	To record a commitment of unobligated balances in programs exempt from apportionment.
<b>B306</b>	To record current-year undelivered orders without an advance.
<b>B308</b>	To record current-year undelivered orders with an advance.
<b>B309</b>	To record current-year undelivered orders with an advance using a U.S. Debit Card.
<b>B310</b>	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.
<b>B312</b>	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.
<b>B314</b>	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.
<b>B316</b>	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.
<b>B402</b>	To record the delivery of goods or services and to accrue a liability.
<b>B403</b>	To record accounts payable in a nonfiduciary deposit fund.
<b>B404</b>	To record a downward adjustment of a current-year unpaid undelivered order.
<b>B405</b>	To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.
<b>B406</b>	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
<b>B407</b>	To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.
<b>B408</b>	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
<b>B410</b>	To record advances and prepayments "in transit" until disbursements are confirmed.
<b>B412</b>	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
<b>B413</b>	To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.



**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>B414</b>	To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.
<b>B416</b>	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
<b>B417</b>	To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.
<b>B418</b>	To record the accrual of interest expenses incurred, not yet paid.
<b>B419</b>	To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the proprietary amortization schedule. This lease transaction is for proprietary accounting purposes, only.
<b>B420</b>	To record the liability for cost to be funded in the future.
<b>B422</b>	To record the unfunded FECA liability and unfunded unemployment liability.
<b>B424</b>	To record a contingent liability.
<b>B425</b>	To record a contingent liability related to capital transfer.
<b>B426</b>	To record an increase in actuarial liabilities for benefit plans.
<b>B428</b>	To record the payable to borrowers from sales of foreclosed property with recourse.
<b>B430</b>	To record the inventory purchased for a resale under historical cost (title was passed).
<b>B432</b>	To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.
<b>B434</b>	To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.
<b>B436</b>	To record the funded portion of cleanup costs that was previously estimated.
<b>B437</b>	To record a Lessee's lease asset and lease liability when the Lessee takes control over the use of an underlying asset, per SFFAS 54, Par. 40 & Par. 49.
<b>B438</b>	To record capital lease liability.
<b>B440</b>	To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.
<b>B444</b>	To record the IMF annual Special Drawing Right assessment accrual.
<b>B446</b>	To record the IMF Annual Assessment.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>B450</b>	To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.
<b>B452</b>	To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.
<b>B602</b>	To record revenue received in advance.
<b>B604</b>	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.
<b>B606</b>	To record current-year expended authority using a U.S. Debit Card.
<b>B610</b>	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
<b>B615</b>	To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.
<b>B616</b>	To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.
<b>C101</b>	To record the transfer of recognized subsidy from the program fund to the financing fund.
<b>C102</b>	To record service in kind provided by non-federal sources.
<b>C103</b>	To record the collection of subsidy costs in the financing account.
<b>C106</b>	To record the collection of reestimated subsidy in the financing account.
<b>C107</b>	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)
<b>C108</b>	To record collections in nonfiduciary deposit funds.
<b>C109</b>	To record the receipt of previously anticipated collections.
<b>C110</b>	To reclassify collections to liquidate prior-year deficiency.
<b>C111</b>	To record collections in clearing account Treasury Account Symbols (TAS).
<b>C112</b>	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
<b>C113</b>	To record receipt of coupon payment and interest collection on non-federal securities.
<b>C114</b>	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C119	To record the receipt of remuneration.
C120	To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C121	To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.
C122	To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C123	To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.
C124	To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C125	To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C129	To record a Lessor's Lease Receivable and Unearned Revenue when the lessee takes control over the use of the underlying asset, per SFFAS 54, Paragraphs 50 & 64.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
C133	To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C135	To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from federal sources.
C141	To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.
C144	To record undeposited collections.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.
C146	To record the collection of previously accrued receivables in a General Fund Receipt Account.
C147	To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C148	To record the payback of a bridge loan.
C149	To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash and noncash monetary assets.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record loans receivable resulting from repayable advances.

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Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C159	To record an offset for amounts of recissions transferred to a miscellaneous receipt Treasury Appropriations Symbol (TAFS) to be returned to the General Fund of the U.S. Government.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C169	To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.
C170	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.
C171	To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.
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.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C185	To record the collection of FECA receivables by the Department of Labor.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C189	To record the financing sources transferred into an unavailable clearing, general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.
C190	To record in trust fund payments received from a federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a General Fund Receipt Account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
C205	To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund Receipt Account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

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Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C408	To record in the financing fund the disbursement of direct loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.
C413	To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.
C414	To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
C416	To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
C417	To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.
C418	To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
C420	To record accrued revenue or other financing sources without budgetary impact.
C421	To accrue unfunded FECA revenue from a federal source by the Department of Labor.
C422	To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
C424	To record establishment of current-period earnings on income received in advance.
C425	To record accounts receivable in a nonfiduciary deposit fund.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C427	To record loans receivable to be collected from a non-federal source by another federal entity and transferred to the recipient entity as a custodial collection. Do not consider a budgetary resource until transferred from the collecting entity.
C428	To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.
C429	To record the reversal of the accrual of the custodial receivable upon receipt of the funds from the collecting entity.

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**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C431	To record the issuance of a bridge loan.
C432	To record loans other than credit reform.
C433	To record loans receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434	To record interest receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C435	To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C436	To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.
C450	To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
C452	To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.
C453	To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.
C454	To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.



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Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>C455</b>	To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
<b>C456</b>	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.
<b>C457</b>	To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.
<b>C458</b>	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.
<b>C460</b>	To record a Lessor's recognition of earned revenue from the measurement of the lease receivable for the reporting period, per SFFAS 60, Par. 26.
<b>C600</b>	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
<b>C601</b>	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
<b>C602</b>	To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
<b>C603</b>	To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
<b>C604</b>	To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
<b>C605</b>	To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.
<b>C606</b>	To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
<b>C607</b>	To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
<b>C608</b>	To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
<b>C609</b>	To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
<b>C610</b>	To record the sale or disposition of personal property collected for replacement property.

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Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>C611</b>	To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.
<b>C612</b>	To record the loss (or gain) from sale of foreclosed property without recourse.
<b>C613</b>	To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.
<b>C614</b>	To record the gain on property sold with recourse.
<b>C615</b>	To record the disposition of general property, plant and equipment that was permanently removed.
<b>C616</b>	To record the loss on loan receivable from the borrower on a sale with recourse.
<b>C618</b>	To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>C619</b>	To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.
<b>C621</b>	To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.
<b>C622</b>	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
<b>C624</b>	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
<b>C626</b>	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
<b>C628</b>	To record cash collected from a loss or a gain from the sale of foreclosed property.
<b>C630</b>	To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.
<b>C636</b>	To record the collection of sale proceeds from forfeited personal property sold.
<b>C638</b>	To record the sale of forfeited property.
<b>C640</b>	To record the proceeds from commodities sold.
<b>C642</b>	To record a loss on the sale of commodities.
<b>C644</b>	To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.
<b>C646</b>	To record the sale or disposition of assets other than personal properties and investments.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>C647</b>	To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.
<b>C648</b>	To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.
<b>C650</b>	To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.
<b>C702</b>	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
<b>C704</b>	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
<b>C706</b>	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
<b>C708</b>	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
<b>C731</b>	To record a lessee's full or partial lease termination by reducing the carrying values of the right-to-use lease asset/lease liability and recognizing a respective gain/loss for any differences.
<b>C732</b>	To record a lessee's lease modification, when an amendment resulting in the modification is NOT reported as a separate lease, by remeasuring the lease liability and adjusting the lease asset. If the change reduces the carrying value of the lease asset to zero, any remaining amount should be reported as a gain.
<b>C733</b>	To record a lessor's full or partial lease termination by reducing the carrying values of the lease receivable and unearned revenue, and recognizing a respective gain/loss for any differences.
<b>C750</b>	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
<b>C751</b>	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
<b>C752</b>	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
<b>C753</b>	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

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**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>C754</b>	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
<b>C755</b>	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
<b>C780</b>	To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.
<b>C784</b>	To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.
<b>D102</b>	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.
<b>D103</b>	To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.
<b>D104</b>	To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.
<b>D105</b>	To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.
<b>D106</b>	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.
<b>D107</b>	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.
<b>D108</b>	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).
<b>D109</b>	To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.
<b>D110</b>	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.
<b>D111</b>	To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D137	To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D141	To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS.)
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.
D149	To record negative subsidy disbursement in the financing fund.
D150	To adjust program fund for negative subsidy disbursement from the financing fund.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D405	To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.
D406	To record the write-off of penalties and fines receivable.
D407	To record the write-off of administrative fees receivable.
D408	To record the write-off of accounts receivable.
D410	To record the write-off of taxes receivable.
D412	To record the write-off of loans receivable for loans made before fiscal 1992.
D413	To write-off loans receivable related to Troubled Assets Relief Program.
D414	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the write-off of interest receivable related to Troubled Asset Relief Program.
D416	To record the write-off of interest receivable.
D418	To record the write-off of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>D422</b>	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.
<b>D424</b>	To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.
<b>D426</b>	To record an adjustment to loans receivable based on acquired collateral property.
<b>D428</b>	To record an adjustment for actual loss of inventory.
<b>D430</b>	To record an adjustment for actual loss of forfeited property.
<b>D432</b>	To record an adjustment for actual loss of commodities that was disposed but not sold.
<b>D434</b>	To record assets purchased to store environmental waste from past operations at net book value of zero.
<b>D436</b>	To record a refund of offsetting collections, other than advances, or special or trust funds that were collected in a prior year.
<b>D437</b>	To record a refund of offsetting collections, other than advances, that were collected in the current year.
<b>D438</b>	To record a refund of trust or special fund receipts that was received in a current year.
<b>D440</b>	To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.
<b>D442</b>	To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.
<b>D502</b>	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
<b>D503</b>	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
<b>D504</b>	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.
<b>D506</b>	To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
<b>D507</b>	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
<b>D508</b>	To record the reclassification of expended balances held back from contractors from accounts payable.
<b>D510</b>	To record the transfer of construction-in-progress to capitalized assets or expenses.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory or operating materials & supplies are revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies 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.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D545	To record completed Operating Materials and Supplies items that were in development.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.



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Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial or to record a decrease to the standard cost for OM&S assets.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
D570	To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D571	To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D583	To record the reclassification of principal due from Unfunded Lease Liability to Lease Liability at the time budget authority is received for that principal.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
D589	To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>D608</b>	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
<b>D610</b>	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
<b>D612</b>	To record SDR interest and charges accrual with a net effect of an unrealized gain.
<b>D614</b>	To record SDR interest and charges accrual with a net effect of an unrealized loss.
<b>D616</b>	To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.
<b>D618</b>	To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted downward due to the rate variance at the time of disbursement.
<b>D622</b>	To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.
<b>D624</b>	To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.
<b>D626</b>	To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.
<b>E102</b>	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.
<b>E104</b>	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.
<b>E106</b>	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.
<b>E108</b>	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
<b>E109</b>	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
<b>E110</b>	To record an adjustment for under-applied overhead deemed immaterial.
<b>E112</b>	To record an adjustment for over-applied overhead deemed immaterial.
<b>E113</b>	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>E114</b>	To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

**U.S. Standard General Ledger  
Account Transaction Listing**

**TRANSACTION**

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
E115	To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.
E116	To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)
E117	To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.
E118	To record amortization of subsidy for loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E124	To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
E126	To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
E127	To record a Lessee's amortization of the right-to-use lease asset, per SFFAS 54, Par. 50.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E205	To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>E418</b>	To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.
<b>E502</b>	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.
<b>E504</b>	To record distributed personal property.
<b>E506</b>	To record a commodity transferred to another federal agency.
<b>E508</b>	To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.
<b>E509</b>	To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.
<b>E510</b>	To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.
<b>E512</b>	To record the transfer-out of investments to other federal entities without reimbursement.
<b>E514</b>	To record the transfer-out of accounts payable and other liabilities to other federal entities without reimbursement.
<b>E516</b>	To record a capital transfer receivable in a General Fund Receipt Account.
<b>E602</b>	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
<b>E604</b>	To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.
<b>E606</b>	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
<b>E608</b>	To record the transfer-in of investments from others without reimbursement.
<b>E610</b>	To record the transfer-in of accounts payable from others without reimbursement.
<b>F104</b>	To record adjustments for anticipated non-expenditure transfers not realized.
<b>F106</b>	To record the reductions of resources to match obligations in permanent indefinite funds.
<b>F107</b>	To record an increase of resources to match obligations in permanent indefinite funds.
<b>F108</b>	To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.
<b>F109</b>	To record the removal of unfilled customer orders without advance in excess of obligations.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F110</b>	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
<b>F111</b>	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
<b>F112</b>	To record adjustments for anticipated resources not realized.
<b>F113</b>	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.
<b>F114</b>	To record adjustments for anticipated reductions not realized.
<b>F116</b>	To record adjustments for resources realized in excess of those anticipated.
<b>F118</b>	To record adjustments for reductions to resources in excess of those anticipated.
<b>F119</b>	To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.
<b>F120</b>	To record the cancellation of expired authority and withdraw funds.
<b>F121</b>	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
<b>F122</b>	To record the cancellation of authority not previously expired and to withdraw funds.
<b>F123</b>	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
<b>F124</b>	To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.
<b>F125</b>	To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.
<b>F126</b>	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.
<b>F127</b>	To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.
<b>F128</b>	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F129</b>	To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.
<b>F130</b>	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
<b>F132</b>	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
<b>F134</b>	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
<b>F144</b>	To record the cancellation of a receivable for reimbursable activity.
<b>F146</b>	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
<b>F147</b>	To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.
<b>F148</b>	To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.
<b>F155</b>	To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.
<b>F301</b>	To reclassify the balance of partially canceled authority to memorandum accounts.
<b>F302</b>	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
<b>F303</b>	To record the closing of Uncollected Subsidy from Program Account - Transferred.
<b>F304</b>	To record the closing of fiscal year contract authority.
<b>F305</b>	To record the closing of appropriations to liquidate contract authority - transferred.
<b>F306</b>	To record the closing of fiscal year borrowing authority.
<b>F308</b>	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
<b>F309</b>	To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F310</b>	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
<b>F311</b>	To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.
<b>F312</b>	To record the closing of unobligated balances to expiring authority.
<b>F314</b>	To record the closing of paid delivered orders to total actual resources.
<b>F316</b>	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
<b>F317</b>	To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.
<b>F318</b>	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
<b>F319</b>	To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.
<b>F320</b>	To record the closing of upward adjustments to delivered orders - obligations, paid.
<b>F322</b>	To record the closing of downward adjustments to delivered orders - obligations, paid.
<b>F324</b>	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
<b>F325</b>	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
<b>F326</b>	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
<b>F328</b>	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
<b>F330</b>	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
<b>F331</b>	To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.
<b>F332</b>	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
<b>F333</b>	To record the closing of Reinstated Undelivered Orders - Obligations, Unpaid to undelivered orders - obligations, unpaid.



**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F334</b>	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
<b>F335</b>	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account - For General Fund Accounts only.
<b>F336</b>	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
<b>F338</b>	To record the closing of gains and miscellaneous items into cumulative results of operations.
<b>F340</b>	To record the closing of losses and miscellaneous items into cumulative results of operations.
<b>F342</b>	To record closing of fiscal-year activity to unexpended appropriations.
<b>F344</b>	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
<b>F346</b>	To record the closing of apportioned authority of guaranteed loan level into unused authority.
<b>F348</b>	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
<b>F350</b>	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
<b>F352</b>	To record the closing of all unused guaranteed loan authority no longer available for use.
<b>F354</b>	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
<b>F356</b>	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
<b>F358</b>	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
<b>F359</b>	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
<b>F360</b>	To reclassify a temporary reduction/cancellation at year-end.
<b>F362</b>	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.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F364</b>	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
<b>F366</b>	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
<b>F368</b>	To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).
<b>F369</b>	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
<b>F370</b>	To record the closing of memorandum accounts for purchases.
<b>F372</b>	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
<b>F374</b>	To record the closing of USSGL account 408100 back to the original budgetary resource receivable.
<b>F376</b>	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.
<b>F378</b>	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.
<b>F380</b>	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.
<b>F382</b>	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.
<b>F384</b>	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.
<b>F386</b>	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.
<b>F388</b>	To record the closing of USSGL account 423400 back to the original budgetary resource receivable.
<b>F390</b>	To record the closing of canceled authority for partial cancellations.
<b>F391</b>	To close temporary sequester returned for cancellation.
<b>F392</b>	To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.
<b>F393</b>	To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.
<b>F396</b>	To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F398</b>	To record the closing of USSGL account 417112 back to USSGL account 417100.
<b>F399</b>	To record the closing of USSGL account 417212 back to USSGL account 417200.
<b>G102</b>	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
<b>G104</b>	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
<b>G106</b>	To record the binding contracts entered into by private lenders.
<b>G108</b>	To record the disbursement of a loan.
<b>G110</b>	To record principal reduction due to repayment, default, or adjustment.
<b>G120</b>	To record activity for current-year purchases of property, plant, and equipment.
<b>G122</b>	To record activity for current-year purchases of inventory and related property.
<b>G124</b>	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.)
<b>H100</b>	To record equity contributions to increase fiduciary net assets.
<b>H200</b>	To record equity withdrawals or distributions of fiduciary net assets.
<b>H300</b>	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
<b>H301</b>	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
<b>H310</b>	To close equity contributions to fiduciary net assets.
<b>H312</b>	To close equity withdrawals or disbursements to fiduciary net assets.
<b>H400</b>	To record warrant for Quota increase in the International Monetary Fund assets.
<b>H402</b>	To record the present value payment in the International Monetary Fund.
<b>H406</b>	To record a Maintenance of Value Adjustment (increase), International Monetary Fund.
<b>H410</b>	To record an increase of the Letter of Credit for the International Monetary Fund.
<b>H412</b>	To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.
<b>H420</b>	To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.
<b>H422</b>	To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.
<b>H424</b>	To record a decrease for the maintenance of value adjustment and transfer the excess.

**U.S. Standard General Ledger  
Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>H426</b>	To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.
<b>H428</b>	To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.
<b>H430</b>	To record payment vouchers.
<b>H432</b>	To record a decrease to the Reserve Position.
<b>H434</b>	To record a decrease in Currency.
<b>H436</b>	To record a decrease in the Quota due to CVA.
<b>H438</b>	To record a gain in the Quota.
<b>H440</b>	To record a loss in the Quota.
<b>H442</b>	To record the issuance of a new loan to International Monetary Fund.
<b>H444</b>	To record the repayment on the loan.
<b>H446</b>	To record in the FX rate change for loans (decrease in allowance/gain.)
<b>H448</b>	To record warrant for FX rate change.
<b>H449</b>	To record in the FX rate change for loans (increase in allowance/loss.)
<b>H450</b>	To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.
<b>H480</b>	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**U.S. Standard General Ledger  
Account Transaction Categories**

**TRANSACTION**

**CODE      TRANSACTION DESCRIPTION**

**A. Funding**

100 - 399      Budgetary Resources Other Than Collections  
400 - 699      Authority Transfers  
700 - 799      Reimbursables and Other Income

**B. Disbursements and Payables**

100 - 299      Payments/Purchases  
300 - 399      Commitments/Undelivered Orders/Expended Authority - Unpaid  
400 - 599      Payables/Accrued Liabilities  
600 - 699      Advances and Prepayments

**C. Collections and Receivables**

100 - 399      Receipts  
400 - 599      Receivables/Accrued Revenue  
600 - 799      Asset Sale and Disposition (Gains and Losses)

**D. Adjustments/Write-offs/Reclassification**

100 - 299      Upward and Downward Adjustments  
300 - 399      Prior-Period Adjustments  
400 - 499      Write-offs  
500 - 799      Reclassification/Revaluation

**E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections**

100 - 399      Accrual, Depreciation, Amortization, and Depletion  
400 - 499      Accumulated and Allocated Costs Not in Categories Above  
500 - 799      Transfers Without Budgetary Impact

**F. Yearend**

100 - 299      Preclosing Entries  
300 - 499      Closing Entries

**G. Memorandum Entries**

100 - 299      All Memorandum Entries (Excluding Closing Memorandum Entries)

**H. Other Specialized Transaction Entries**

100 - 799      Other

**U.S. Standard General Ledger  
Account Transactions**

**A100 - A399 Funding - Budgetary Resources Other Than Collections**

**A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104. USSGL transactions that reference a reversal for this transaction: A104 and A196.

**Budgetary Entry**

Debit	412000	Anticipated Indefinite Appropriations
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A103** To record estimated reinstated orders - obligations, unpaid.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	479010	Anticipated Reinstated Orders - Obligations, Unpaid

**Proprietary Entry**

None

**A104** To record the enactment of appropriations.

**Comment:** If under a CR or newly enacted appropriation awaiting a warrant, refer to USSGL TC A196. Also post reversal of USSGL TC A102 if authority was previously anticipated. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411800	Reestimated Loan Subsidy Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

## U.S. Standard General Ledger

## Account Transactions

**A105** To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior-year appropriation act.

**Budgetary Entry**

Debit	411910	Indefinite Appropriation - Upward Adjustments
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310600	Unexpended Appropriations - Adjustments

**A106** To record anticipated net principal resources not yet apportioned and not available for obligation.

**Budgetary Entry**

Debit	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

None

**A107** To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.

**Comment:** Also post USSGL TC A123.

**Budgetary Entry**

Debit	412250	Federal Financing Bank (FFB) - Net Principal Payments
Credit	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments

**Proprietary Entry**

None

**A108** To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

**Reference:** USSGL implementation guidance; Temporary Reduction

**Budgetary Entry**

Debit	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A109** To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.

**Comment:** Once the appropriation is realized and no longer anticipated, this TC is no longer applicable. See USSGL TC A132 for posting logic.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority
Credit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority

**Proprietary Entry**

None

**A110** To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**

Debit	415000	Reappropriations - Transfers-In
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**A112** To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	439000	Reappropriations - Transfers-Out

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury



## U.S. Standard General Ledger

## Account Transactions

**A114** To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** USSGL account 421512 is restricted and represents adjustments to unobligated balances start of year.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A115** To record anticipated reimbursements that will be used to substitute contract authority.

**Comment:** This transaction only applies to DOD Working Capital Fund.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

**Proprietary Entry**

None

**A116** To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments

**Proprietary Entry**

None

**A117** To record anticipated spending authority from offsetting collection temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A118** To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Comment:** USSGL transactions that reference this transaction: A140, A468, and A702

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

**A119** To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 469000 is used as a funds control mechanism. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A120** To record the allotment of authority.

**Comment:** While it is acceptable to debit USSGL account 451000 in this situation, it is never acceptable for the balance in USSGL account 451000 to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

**Proprietary Entry**

None

**A121** To record anticipated authority temporarily unavailable pursuant to public law.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A123** To record the realization of previously anticipated authority.

**Comment:** USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, A416, A498, A510, A516, A532, A706, A708, B126, C101, C103, C106, C107, C109, C114, C116, C117, C124, C130, C132, C136, C154, C172, C176, C182, C190, C204, C412, C413, C416, C452, C457, C602, C606, C609, C612, C614, C616, C618, C622, C626, C628, C636, C640, C646, C648, C650, C702, C706, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal for this transaction: A172, C604, C608, C704, C708, and D438. Use USSGL account 439400 in situations where receipts are unavailable for obligation upon collection. For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level, use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A124** To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A125** To record a reduction in authority for advance funding made available in the previous year.

**Comment:** While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Reference:** USSGL Implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	411900	Other Appropriations Realized

**Proprietary Entry**

None

**A126** To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)

**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	443000	Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

**A127** To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction by year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Credit	439730	Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

U.S. Standard General Ledger

Account Transactions

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry

None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction by year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation

Proprietary Entry

None

## U.S. Standard General Ledger

## Account Transactions

**A130** To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.

**Comment:** See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

**A131** To record a permanent reduction of borrowing or contract authority.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A132** To record a permanent reduction of unexpended appropriations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**A133** To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A134** To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**A135** To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections.

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**A136** To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**A137** To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	442000	Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

**A138** To record estimated recoveries of prior-year unpaid obligations.

**Budgetary Entry**

Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A139** To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end.

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

**A140** To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

None

**A141** To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC-A132. For temporary reductions, see USSGL TC-A189. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	299100	Other Liabilities - Reductions
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A142** To record anticipated non-expenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

**Proprietary Entry**

None

**A143** To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A142 to record anticipated non-expenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

**Proprietary Entry**

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	297000	Liability for Capital Transfers

**A144** To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is not USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS).

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A145** To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**A146** To record subsidy disbursed by the program fund not previously accrued.

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

**A147** To record in a miscellaneous General Fund receipt account an amount derived from a non-expenditure transfer that was permanently reduced in an associated Treasury Appropriations Fund Symbol (TAFS).

**Comment:** Also post USSGL TC A144 in the related General Fund TAFS. To record the year-end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

## U.S. Standard General Ledger

## Account Transactions

**A148** To record decreases to indefinite borrowing authority.

**Comment:** While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

**A149** To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts.) This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of-year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority

**Proprietary Entry**

None

**A150** To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A151** To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.

**Budgetary Entry**

Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Credit	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority

**Proprietary Entry**

None

**A152** To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	414100	Current-Year Indefinite Borrowing Authority
Debit	414120	Current-Year Definite Borrowing Authority
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A153** To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

**Proprietary Entry**

None

**A154** To record the withdrawal of recoveries originally obligated against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. Also post the reversal of USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn
Credit	413400	Indefinite Contract Authority Withdrawn

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A155** To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit	411900	Other Appropriations Realized
Credit	414000	Substitution of Borrowing Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**A156** To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest.)

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit	414800	Resources Realized From Borrowing Authority
Credit	414500	Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	252000	Principal Payable to the Federal Financing Bank

**A157** To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Credit	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A158** To record actual reductions to indefinite borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

**A159** To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414000	Substitution of Borrowing Authority

**Proprietary Entry**

None

**A160** To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

Debit	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred
Credit	417000	Transfers - Current-Year Authority

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**A161** To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Budgetary Entry**

Debit	415300	Transfers of Contract Authority - Non-Allocation
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other



## U.S. Standard General Ledger

## Account Transactions

**A162** To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.

**Budgetary Entry**

Debit	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**Proprietary Entry**

None

**A163** To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Comment:** While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Non-Allocation

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

**A164** To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	404400	Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

**A165** To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established. While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Non-Allocation

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A166** To record definite and indefinite contract authority based on legislation.

**Budgetary Entry**

Debit	413100	Current-Year Indefinite Contract Authority
Debit	413120	Current-Year Definite Contract Authority
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A167** To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.

**Budgetary Entry**

Debit	415300	Transfers of Contract Authority - Non-Allocation
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A168** To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

Debit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

**A169** To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit	413500	Contract Authority Liquidated
Credit	413000	Appropriation to Liquidate Contract Authority Withdrawn

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A170** To record the warrant liquidating contract authority.

**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**

Debit	413800	Appropriation to Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**A171** To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit	413800	Appropriation to Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A172** To record actual decreases against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. Also post reversal of USSGL TC A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit	403400	Anticipated Adjustments to Contract Authority
Credit	413300	Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

**A173** To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	413600	Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A174** To record an unanticipated actual decrease to indefinite contract authority.

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the year-end preclosing USSGL TC-F113. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413300	Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

**A175** To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

**Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit	413600	Contract Authority To Be Liquidated by Trust Funds
Debit	413800	Appropriation to Liquidate Contract Authority
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A176** To record the substitution of contract authority by unfilled customer orders without advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post reversal of USSGL TC A123.

**Budgetary Entry**

Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Credit	413200	Substitution of Contract Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A177** To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide

**Budgetary Entry**

Debit	413700	Transfers of Contract Authority - Allocation
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A178** To record anticipated adjustments/decreases to contract authority in the current year.

**Comment:** Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	403400	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 non-expenditure allocation transfer of funds has not yet been accomplished.

**Comment:** While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide

**Budgetary Entry**

Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413700	Transfers of Contract Authority - Allocation

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A180** To record a non-expenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**A181** To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A182** To record the liquidation of contract authority by unfilled customer orders with advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post TC A123.

**Budgetary Entry**

Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A183** To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

**A184** To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Comment:** Post USSGL accounts 139000 and 573500 while under a continuing resolution or waiting for a warrant.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

Debit	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	139000	Appropriated Dedicated Collections Receivable
Credit	573500	Appropriated Dedicated Collections to be Transferred In
Credit	574000	Appropriated Dedicated Collections Transferred In

**A185** To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	574000	Appropriated Dedicated Collections Transferred In

## U.S. Standard General Ledger

## Account Transactions

**A186** To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated but not precluded (TC A-121). If authority was previously anticipated and precluded, post USSGL TC A162 instead.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

**A187** To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Budgetary Entry**

Debit	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**A188** To record revenue to available non-revolving trust funds and special funds, in which the revenue is not anticipated and not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue

## U.S. Standard General Ledger

## Account Transactions

**A189** To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**A190** To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

**Comment:** When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit. A debit balance in USSGL account 439412 provides new budgetary resources for prior-year adjustments.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A191** To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Budgetary Entry**

Debit	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A192** To record authority made available from receipt or appropriation balances previously precluded from obligation.

**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Debit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A193** To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Proprietary Entry**

None

## U.S. 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.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A195** To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

## U.S. Standard General Ledger

## Account Transactions

**A196** To record the annualized level of an appropriation provided under a continuing resolution or newly enacted appropriation awaiting a warrant.

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution. Also post reversal of USSGL TC-A102 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario

**Budgetary Entry**

Debit	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A197** To record Fund Balance With Treasury while awaiting a warrant.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution or newly enacted appropriation while awaiting a warrant. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution as well as a newly enacted appropriation. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128. Use while awaiting a warrant derived from the General Fund of the U.S. Government.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant

## U.S. Standard General Ledger

## Account Transactions

**A198** To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution or a newly enacted appropriation awaiting a warrant to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution or newly enacted appropriation awaiting a warrant who have received notice that they have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	309000	Unexpended Appropriations While Awaiting a Warrant
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	310100	Unexpended Appropriations - Appropriations Received

**A199** To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution.)

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC A198. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411700	Loan Administrative Expense Appropriation
Credit	411900	Other Appropriations Realized

**Proprietary Entry**

None

**A200** To record the cancellation of outstanding debt where there is not an appropriation warrant.

**Reference:** Debt Forgiveness Appropriation Versus No Appropriation Scenario

**Budgetary Entry**

Debit	411601	Debt Forgiveness - Cancellation of Debt Adjustment
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310600	Unexpended Appropriations - Adjustments

## U.S. Standard General Ledger

## Account Transactions

**A201** To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

**A202** To record in the financing account an appropriation received for a positive modification adjustment transfer.

**Comment:** Also post USSGL TC-A204 and TC-B134. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**A203** To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was permanently reduced by legislative action in special or trust Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC A134 in the related special or trust TAFS. To record the year end sweep of a General Fund Receipt Account, See USSGL TC C142 or C147.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A204** To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	139900	Allowance for Subsidy

**A205** To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.

**Comment:** This activity is associated with discretionary authority created by recoveries from the Adjustments for Changes in Prior-Year allocations of Budgetary Resources (432100). When the General Fund account funding SSA's Limitation on Administrative Expenses incur a recovery from the 432100 Adjustment for Prior-Year allocations, the associated authority value closes into the 433000, making it temporarily unavailable. In the current year, those temporarily unavailable funds can be reclassified from Discretionary to Mandatory and then be made available based on apportionment action approved by the Office of Management and Budget.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

Debit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

None

**A206** To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	579100	Adjustment to Financing Sources - Credit Reform



## U.S. Standard General Ledger

## Account Transactions

**A207** To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriations Symbols (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. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A209

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A208** To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	719000	Other Gains

**A209** To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.

**Comment:** Also post USSGL TC A207 in the related General Fund TAFS. Also post C159. To record the year end sweep of a General Fund Receipt Account, also post F124.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**A210** To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

**Comment:** See USSGL TC-C142.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A212** To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. USSGL account 439400 should be recorded in situations where the custodial amounts are immediately available for investment but not obligation.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

**A213** To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

**Proprietary Entry**

None

**A214** To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.

**Comment:** For the transaction recorded by the receiving entity, see USSGL TC A215.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

**Proprietary Entry**

Debit	309000	Unexpended Appropriations While Awaiting a Warrant
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

## U.S. Standard General Ledger

## Account Transactions

**A215** To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.

**Comment:** For the transaction recorded by the giving entity, see USSGL TC A214.

**Budgetary Entry**

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant

**A216** To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	415901	Repayment of Repayable Advances - Prior-Year Balances

**Proprietary Entry**

None

**A217** To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** USSGL TC A222 and TC A488 should be recorded simultaneously with USSGL TC A217.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	423500	Uncollected Subsidy from Program Account - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A218** To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** USSGL TC A223 and TC A508 should be recorded simultaneously with USSGL TC A218.

**Budgetary Entry**

Debit	423500	Uncollected Subsidy from Program Account - Transferred
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A220** To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

**A221** To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.

**Comment:** Also post USSGL TC-A212 to record the transfer from collecting entity to recipient entity. This transaction code may only be used upon approval by Treasury.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
Credit	232000	Other Deferred Revenue
Credit	241000	Liability for Clearing Accounts

**A222** To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A217 and TC A488 should be recorded simultaneously with USSGL TC A222.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	414910	Borrowing Authority Carried Forward - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

## U.S. Standard General Ledger

## Account Transactions

**A223** To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A218 and TC A508 should be recorded simultaneously with USSGL TC A223.

**Budgetary Entry**

Debit	414910	Borrowing Authority Carried Forward - Transferred
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

**A224** To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	417000	Transfers - Current-Year Authority

**Proprietary Entry**

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	309000	Unexpended Appropriations While Awaiting a Warrant

**A225** To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	309000	Unexpended Appropriations While Awaiting a Warrant
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	310200	Unexpended Appropriations - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A226** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the giving Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

**Budgetary Entry**

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant

**A227** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the receiving Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

**Proprietary Entry**

Debit	309000	Unexpended Appropriations While Awaiting a Warrant
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

## U.S. Standard General Ledger

## Account Transactions

**A250** To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	531100	Interest Revenue - Investments

**A251** To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	531100	Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**A252** To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

Debit	412250	Federal Financing Bank (FFB) - Net Principal Payments
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

None

**A253** To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	412250	Federal Financing Bank (FFB) - Net Principal Payments

**Proprietary Entry**

None

**A400 - A699 Funding - Authority Transfers**

**A401** To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year

**Proprietary Entry**

None

**A402** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

Debit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Debit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**A404** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A406** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A408** To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**A410** To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A412** To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	419200	Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A414** To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

**Comment:** Transfer partners must use USSGL TC A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	419200	Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A416** To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Non-expenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426. If budgetary resources were previously anticipated, credit USSGL account 416500 or 416512 and record USSGL TC A123. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A417** To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Credit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

- A418** To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

Debit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Credit	416000	Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

- A420** To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Non-expenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 416600 or 416612 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC A430. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

Debit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Debit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

- A422** To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced.

**Budgetary Entry**

Debit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A424** To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A426** To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 445000 and 462000 in this situation, it is never acceptable for the balance of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

Debit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Debit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year
Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A430** To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Non-expenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 or 416612 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Credit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A432** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A434** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A436** To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**A438** To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A440** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A442** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances



## U.S. Standard General Ledger

## Account Transactions

**A444** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC A440. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	310200	Unexpended Appropriations - Transfers-In

**A446** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A448** To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**A450** To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A452** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A454** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A452. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A456** To record the transfer-out of expired unobligated expenditure transfers receivable.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	419900	Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	133500	Expenditure Transfers Receivable

## U.S. Standard General Ledger

## Account Transactions

**A458** To record the transfer-in of expired unobligated expenditure transfers receivable.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**A460** To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A462** To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A464** To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460, TC-A472, TC-A474 and TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A466** To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balance but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A467** To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a credit to USSGL 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL 575500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit	419600	Balance Transfers-In - Expired to Expired
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A468** To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A469** To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	419700	Balance Transfers-Out - Expired to Expired

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A470** To record in the transferring agency the anticipated transfer-out of current-year authority or prior-year balances.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A472** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Debit	419000	Transfers - Prior-Year Balances
Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In



## U.S. Standard General Ledger

## Account Transactions

**A474** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

**Comment:** Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A478.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Debit	419000	Transfers - Prior-Year Balances
Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A475** To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A477.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	418000	Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**A476** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A477** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A475.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	418000	Anticipated Transfers - Prior-Year Balances
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A478** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

**Comment:** Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund receipts, or offsetting appropriated receipts. Transfer partner must use USSGL TC-A474.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A480** To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A482** To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A484** To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A486** To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A488, A492, A540, and A544. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A488** To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A217, A222, A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A489** To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.

**Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421512, and also post USSGL TC A123 if the transfer was previously anticipated. This TC is for Corps of Engineers (COE) use only.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year
Credit	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**A490** To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A491** To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A492** To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. Also, the transferring entity should reverse B134 if it had been previously recorded. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfer Scenario.

**Budgetary Entry**

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	101000	Fund Balance With Treasury

**A493** To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

**A494** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

**Comment:** See USSGL TC A496 for the receiving agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**A495** To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

**Comment:** See USSGL TC A497 for the receiving agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	141000	Advances and Prepayments

**A496** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

**Comment:** See USSGL TC A494 for the transferring agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

**A497** To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

**Comment:** See USSGL TC A495 for the transferring agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	231000	Liability for Advances and Prepayments



## U.S. Standard General Ledger

## Account Transactions

**A498** To record a federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421500, and also post USSGL TC A123 if the transfer was previously anticipated. Use USSGL 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**A499** To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

**Comment:** See USSGL TC A498 for the original establishment of the receivable. For reductions, see USSGL TC A135 and TC A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC D110 budgetary entry and TC F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL 465000 in expired TAFS only. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

## U.S. Standard General Ledger

## Account Transactions

**A500** To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.

**Comment:** If a reduction occurs, reverse this transaction, and also post USSGL TC A135. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

**A501** To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	211000	Accounts Payable

**A502** To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance. USSGL account 425512 is restricted and represents adjustments to unobligated balances start of year.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit	425500	Expenditure Transfers from Trust Funds - Collected
Debit	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

## U.S. Standard General Ledger

## Account Transactions

**A503** To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540, and A544. When appropriate use in conjunction with USSGL TCs A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	211000	Accounts Payable

**A504** To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.

**Comment:** See USSGL TC A500 for the establishment of USSGL account 215500.

**Reference:** USSGL implementation guidance; Trust Funds Guide

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	215500	Expenditure Transfers Payable
Credit	101000	Fund Balance With Treasury

**A506** To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

**Comment:** Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A508** To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A218, A223, A482, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A510** To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.

**Comment:** If previously anticipated record USSGL account 412000 and post USSGL TC-A123. For payments received from a federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC C190.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575000	Expenditure Financing Sources - Transfers-In

**A511** To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.

**Reference:** USSGL Implementation Guidance: Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575000	Expenditure Financing Sources - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A512** To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.

**Comment:** For payments made to a federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC B138. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A513** To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

**Reference:** USSGL Implementation Guidance: Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	Fund Balance With Treasury

**A514** To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to non-exchange and exchange transactions.

**Comment:** Use USSGL 576000 for non-exchange expenditure transfers. If funded by a direct appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A516** To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A520. If authority was previously anticipated, credit USSGL account 416000 and also post USSGL TC A123.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A518** To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A522 in the Treasury managed trust fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A519** To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A523 in the Treasury managed trust fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A520** To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. If authority was previously anticipated, debit USSGL account 416000.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A522** To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

**Comment:** Debit USSGL accounts 101000 and 412900 only if a payable was not previously established. USSGL account 417200 may only be debited when recording a sequesterable amount in the TAFS where the sequestration is applied. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service posts this transaction in the Treasury managed trust fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A523** To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

**Comment:** The Bureau of the Fiscal Service posts this transaction in the Treasury managed trust fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other



## U.S. Standard General Ledger

## Account Transactions

**A524** To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC A516 for establishing the receivable. Transfer partner must use USSGL TC A526.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A526** To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC A520 for establishing the payable. Transfer partner must use USSGL TC A524.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Credit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**A528** To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A530.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A530** To record a non-expenditure (non-allocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC A528. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A531** To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

**Reference:** USSGL implementation guidance; Cancellations Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

## U.S. Standard General Ledger

## Account Transactions

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL account 445000 in this situation, it is never acceptable for the balance of this account to be a debit. USSGL account 417212 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	445000	Unapportioned - Unexpired Authority
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

## U.S. Standard General Ledger

## Account Transactions

**A536** To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receiveable - Current-Year or 417112 "Non-Allocation Transfers of Invested Balances- Receiveable - Prior-Year."

**Comment:** Refer to USSGL TC A532 for the establishment of the receivable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Debit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Credit	417100	Non-Allocation Transfers of Invested Balances - Receiveable - Current-Year
Credit	417112	Non-Allocation Transfers of Invested Balances - Receiveable - Prior-Year

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A538** To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable - Current-Year or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."

**Comment:** Refer to USSGL TC A534 for the establishment of the payable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Debit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Credit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A541** To record in the transferring agency the transfer-out of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSG account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	465000	Allotments - Expired Authority
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

## U.S. Standard General Ledger

## Account Transactions

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations.

**Budgetary Entry**

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

**A543** To record in the receiving agency the transfer-in of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfer Scenario.

**Budgetary Entry**

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**A544** To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.

**Comment:** Transfer of USSGL account 422100. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A540.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	423000	Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A546** To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.

**Comment:** Transfer or USSGL account 422100. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423000	Unfilled Customer Orders Without Advance - Transferred
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

**A548** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	141000	Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**A550** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	572000	Financing Sources Transferred In Without Reimbursement

**A556** To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.

**Comment:** Reverse this transaction upon receipt of warrant and post TC A183.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	573600	Appropriated Dedicated Collections to be Transferred Out
Credit	299200	Appropriated Dedicated Collections Liability

**A700 - A799 Funding - Reimbursables and Other Income**

**A702** To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**

Debit	421000	Anticipated Reimbursements
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A704** To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**

Debit	422100	Unfilled Customer Orders Without Advance
Debit	422200	Unfilled Customer Orders With Advance
Credit	413200	Substitution of Contract Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments



## U.S. Standard General Ledger

## Account Transactions

**A706** To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit	422100	Unfilled Customer Orders Without Advance
Credit	421000	Anticipated Reimbursements

**Proprietary Entry**

None

**A708** To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	421000	Anticipated Reimbursements

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**A709** To record anticipated adjustment to a definite prior-year appropriation in an amount equal to prior-year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers (COE) use only.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**A710** To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.

**Comment:** See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**A711** To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.

**Comment:** See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**A712** To record the refund of an advance in the performing agency for the completion of a prior-year reimbursable order.

**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**A714** To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit	425100	Reimbursements Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**A715** To record funded FECA revenue by the Department of Labor.

**Comment:** While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**

Debit	425100	Reimbursements Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit	132000	Funded Employment Benefit Contributions Receivable
Credit	540000	Funded Benefit Program Revenue

**B100 - B299 Disbursements and Payables - Payments/Purchases**

**B102** To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC B234. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC D514), when the costs are capitalized to the appropriate asset account. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B103** To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

**Budgetary Entry**

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	261000	Actuarial Pension Liability
Credit	101000	Fund Balance With Treasury

**B104** To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	218000	Loan Guarantee Liability
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

**B105** To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	217000	Subsidy Payable to the Financing Account
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury
Credit	680000	Future Funded Expenses

## U.S. Standard General Ledger

## Account Transactions

**B106** To record subsidy disbursement from the program account to the financing account not previously obligated.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

**B107** To record payment and disbursement of funds not previously accrued.

**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Debit	693000	Lessee Lease Expense
Credit	101000	Fund Balance With Treasury

**B108** To record a loss in the imprest fund.

**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from non-federal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	729000	Other Losses
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B109** To record payment of interest not previously accrued.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234. See USSGL TC-B418 for accrued interest. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	101000	Fund Balance With Treasury

**B110** To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.

**Comment:** Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.

**Reference:** See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	293000	Lessee Lease Liability
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B111** To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

**B112** To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability. Also post TC B235 if funded by a direct appropriation.

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Credit	101000	Fund Balance With Treasury
Credit	214900	Accrued Interest Payable on Uninvested Funds

**B113** To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B114** To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	155900	Foreclosed Property - Allowance
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	101000	Fund Balance With Treasury

**B115** To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

**Comment:** Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an unpaid delivered order was previously accrued, see USSGL TC B110.

**Budgetary Entry**

Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	101000	Fund Balance With Treasury



## U.S. Standard General Ledger

## Account Transactions

**B116** To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury

**B117** To record the amount of interest a Lessee accrues during an accrual period, per the proprietary amortization schedule. The lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period. (SFFAS 54, Par. 43) This transaction is only for leases determined to be "Capital Leases" for budgetary accounting purposes.

**Comment:** This transaction is only for leases determined to be "Capital Leases" (per OMB Circular No. A-11, Appendix B) for budgetary accounting purposes.

**Reference:** If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified

**B118** To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.

**Comment:** If funded by a direct appropriation, see USSGL TC-B416.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B119** To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit	297000	Liability for Capital Transfers
Credit	101000	Fund Balance With Treasury

**B120** To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Comment:** If not anticipated, see USSGL TC B121. See USSGL TC A142 for non-expenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post TC B235 (if funded by a direct appropriation.)

**Budgetary Entry**

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B121** To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans. If posting TC-B404, record a debit to USSGL account 461000. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to a debit.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Credit	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances
Credit	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

**B122** To record repayments of other debt.

**Comment:** Also post USSGL TC-B234 if funded by a direct appropriation. This transaction is applicable to redemptions. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	259000	Other Debt
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B123** To record in the issuing entity, the sale of federal securities at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

**B124** To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC B132 for securities acquired at par value by nonfiduciary deposit funds.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

**B125** To record in the issuing entity, the sale of federal securities acquired at a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

## U.S. Standard General Ledger

## Account Transactions

**B126** To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 411400. Also post USSGL TC A123 if authority was previously anticipated. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B165 for securities acquired at a premium by nonfiduciary deposit funds. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	412000	Anticipated Indefinite Appropriations
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

**B127** To record in the issuing entity, the sale of federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

## U.S. Standard General Ledger

## Account Transactions

**B128** To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B166 for securities acquired at a discount by nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

**B129** To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B130** To record a lien paid before personal property is sold.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	154900	Forfeited Property - Allowance
Credit	101000	Fund Balance With Treasury

**B131** To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

**Comment:** Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	721200	Losses on Disposition of Borrowings
Credit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

**B132** To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B133** To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

**B134** To record appropriations accrued this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B413, B416, B418, B428, B430, B436, B438, B452, D106, D107, D109, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310700	Unexpended Appropriations - Used - Accrued
Credit	570000	Expended Appropriations - Used - Accrued

**B135** To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings



## U.S. Standard General Ledger

## Account Transactions

**B136** To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.

**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.

**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit	297000	Liability for Capital Transfers
Credit	101000	Fund Balance With Treasury

**B137** To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	721200	Losses on Disposition of Borrowings
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B138** To record in trust fund payments made to a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for non-exchange expenditure transfers-out. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

**B139** To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

**Comment:** If previously anticipated, see USSGL B136.

**Reference:** USSGL implementation guidance: Capital Transfers Scenario

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

**B140** To record the purchase of foreign currency by a disbursing officer.

**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Website. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Credit	119000	Other Cash

## U.S. Standard General Ledger

## Account Transactions

**B141** To record the request from IMF to purchase Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**B142** To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Website. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	120000	Foreign Currency

**B143** To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury

**B144** To record the purchase of cash equivalents.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	120900	Uninvested Foreign Currency
Credit	531100	Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**B145** To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the contractually required payment schedule. This lease transaction is for budgetary accounting purposes, only.

**Comment:** This lease transaction is for budgetary accounting purposes, only (per OMB Circular No. A-11, Appendix B.)

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**B146** To record a foreign currency rate intervention.

**Comment:** For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167000	Foreign Investments

**B150** To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	123000	Foreign Currency Held Outside Of Treasury - Budgetary
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B152** To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	113000	Funds Held Outside of Treasury - Budgetary

**B153** To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120900	Uninvested Foreign Currency
Credit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**B154** To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	123000	Foreign Currency Held Outside Of Treasury - Budgetary

**B160** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B162** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

**B163** To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury
Credit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

**B165** To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**B166** To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

**B200** To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a General Fund Receipt Account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Debit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	590000	Other Revenue

**B202** To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

**Comment:** Also Post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise
Credit	101000	Fund Balance With Treasury



## U.S. Standard General Ledger

## Account Transactions

**B210** To record the payment of remuneration.

**Comment:** For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

**Reference:** Other Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	633800	Remuneration Interest
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B414, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D108 and F148.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310710	Unexpended Appropriations - Used - Disbursed
Credit	570010	Expended Appropriations - Disbursed

## U.S. Standard General Ledger

## Account Transactions

**B235** To record the disbursement of appropriations that were previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: B110, B112, B115, and B120.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310710	Unexpended Appropriations - Used - Disbursed
Debit	570000	Expended Appropriations - Used - Accrued
Credit	310700	Unexpended Appropriations - Used - Accrued
Credit	570010	Expended Appropriations - Disbursed

**B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid**

**B302** To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

**Proprietary Entry**

None

**B304** To record a commitment of unobligated balances in programs exempt from apportionment.

**Comment:** To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	472000	Commitments - Programs Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**B306** To record current-year undelivered orders without an advance.

**Comment:** To decrease obligation in the current year, reverse this transaction. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**B308** To record current-year undelivered orders with an advance.

**Comment:** See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

**B309** To record current-year undelivered orders with an advance using a U.S. Debit Card.

**Comment:** See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	112500	U.S. Debit Card Funds

## U.S. Standard General Ledger

## Account Transactions

**B310** To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

**Comment:** While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	461000	Allotments - Realized Resources
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**B312** To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**B314** To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

**Comment:** While it is acceptable to debit USSGL accounts 461000 and 470000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**B316** To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

## B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

**B402** To record the delivery of goods or services and to accrue a liability.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	615000	Expensed Asset
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Debit	693000	Lessee Lease Expense
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable

**U.S. Standard General Ledger  
Account Transactions**

**B403** To record accounts payable in a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	211000	Accounts Payable

**B404** To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**B405** To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**B406** To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

## U.S. Standard General Ledger

## Account Transactions

**B407** To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees

**B408** To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	212000	Disbursements in Transit

**B410** To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	212000	Disbursements in Transit



## U.S. Standard General Ledger

## Account Transactions

**B412** To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

**B413** To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679300	Accrued Expenses
Credit	299300	Accrued Liabilities

**B414** To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679300	Accrued Expenses
Credit	141000	Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**B416** To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Debit	633000	Other Interest Expenses
Credit	211000	Accounts Payable
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	219000	Other Liabilities With Related Budgetary Obligations

**B417** To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

**Comment:** Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	218000	Loan Guarantee Liability
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**B418** To record the accrual of interest expenses incurred, not yet paid.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	214900	Accrued Interest Payable on Uninvested Funds

**B419** To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the proprietary amortization schedule. This lease transaction is for proprietary accounting purposes, only.

**Comment:** This lease transaction is for proprietary accounting purposes, only. Per SFFAS 54, Par. 43, the lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified

## U.S. Standard General Ledger

## Account Transactions

**B420** To record the liability for cost to be funded in the future.

**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	680000	Future Funded Expenses
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	222000	Unfunded Leave
Credit	229000	Other Unfunded Employment Related Liability
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

**B422** To record the unfunded FECA liability and unfunded unemployment liability.

**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

**B424** To record a contingent liability.

**Comment:** Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Debit	680000	Future Funded Expenses
Debit	729000	Other Losses
Credit	292000	Contingent Liabilities
Credit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise

## U.S. Standard General Ledger

## Account Transactions

**B425** To record a contingent liability related to capital transfer.

**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC A142 to record anticipated non-expenditure payments to the General Fund of the U.S. Government.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	292300	Contingent Liability for Capital Transfers

**B426** To record an increase in actuarial liabilities for benefit plans.

**Comment:** Reverse this entry for a decrease.

**Reference:** USSGL implementation guidance; FECA Liability

**Budgetary Entry**

None

**Proprietary Entry**

Debit	760000	Changes in Actuarial Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities

**B428** To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the federal government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL Implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	155100	Foreclosed Property
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**B430** To record the inventory purchased for a resale under historical cost (title was passed).

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	152100	Inventory Purchased for Resale
Credit	211000	Accounts Payable

**B432** To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.

**Comment:** To record the valuation allowance for estimated liens/claims, see E418. When recording the forfeiture of seized monetary instruments, instead use TC D554.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

**B434** To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

## U.S. Standard General Ledger

## Account Transactions

**B436** To record the funded portion of cleanup costs that was previously estimated.

**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	299500	Estimated Cleanup Cost Liability
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	680000	Future Funded Expenses

**B437** To record a Lessee's lease asset and lease liability when the Lessee takes control over the use of an underlying asset, per SFFAS 54, Par. 40 & Par. 49.

**Comment:** Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

**Budgetary Entry**

None

**Proprietary Entry**

Debit	195000	Lessee Right-To-Use Lease Asset
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability

**B438** To record capital lease liability.

**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	181000	Assets Under Capital Lease
Credit	294000	Capital Lease Liability

## U.S. Standard General Ledger

## Account Transactions

**B440** To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform

**B444** To record the IMF annual Special Drawing Right assessment accrual.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

**B446** To record the IMF Annual Assessment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)



## U.S. Standard General Ledger

## Account Transactions

**B450** To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

**Comment:** Reverse USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	719000	Other Gains

**B452** To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

**Comment:** Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	729000	Other Losses
Credit	211000	Accounts Payable

**B600 - B699 Disbursements and Payables - Advances and Prepayments**

**B602** To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	220500	Liability for Unearned Insurance Premiums
Credit	232000	Other Deferred Revenue

## U.S. Standard General Ledger

## Account Transactions

**B604** To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B234. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	141000	Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**B606** To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	112500	U.S. Debit Card Funds

**B610** To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

**Comment:** The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**

Debit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

None

**B615** To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligations or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**B616** To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	422200	Unfilled Customer Orders With Advance
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset

**Proprietary Entry**

None

**C100 - C399 Collections and Receivables - Receipts**

**C101** To record the transfer of recognized subsidy from the program fund to the financing fund.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit	422300	Uncollected Subsidy from Program Account
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

None

**C102** To record service in kind provided by non-federal sources.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	561000	Donated Revenue - Non-Financial Resources

**C103** To record the collection of subsidy costs in the financing account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	422300	Uncollected Subsidy from Program Account

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

## U.S. Standard General Ledger

## Account Transactions

**C106** To record the collection of reestimated subsidy in the financing account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Also post TC-A120 to record allotment of authority not previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

**C107** To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

## U.S. Standard General Ledger

## Account Transactions

**C108** To record collections in nonfiduciary deposit funds.

**Comment:** This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC C418, TC E205, and TC C156.

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

## U.S. Standard General Ledger

## Account Transactions

**C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426400	Actual Collections of Rent
Debit	426500	Actual Collections From Sale of Foreclosed Property
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property
Credit	193000	Lessor Lease Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue

## U.S. Standard General Ledger

## Account Transactions

Credit	550000	Insurance and Guarantee Premium Revenue
Credit	575000	Expenditure Financing Sources - Transfers-In
Credit	590000	Other Revenue
Credit	593000	Lessor Lease Revenue
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

**C110** To reclassify collections to liquidate prior-year deficiency.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**

Debit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources

**Proprietary Entry**

None

**C111** To record collections in clearing account Treasury Account Symbols (TAS).

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	241000	Liability for Clearing Accounts

**C112** To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	141000	Advances and Prepayments



## U.S. Standard General Ledger

## Account Transactions

**C113** To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Debit	167000	Foreign Investments
Credit	134200	Interest Receivable - Investments

**C114** To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

**C115** To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

## U.S. Standard General Ledger

## Account Transactions

**C116** To record in the financing fund unearned fees collected for undisbursed loans.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

**C117** To record in the financing fund fees collected when loans are disbursed.

**Comment:** Fees are earned by loan guarantees when the third party disburses. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	218000	Loan Guarantee Liability

**C118** To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees and direct loans, fees are earned when the third party disburses.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit	232000	Other Deferred Revenue
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**C119** To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	579000	Other Financing Sources

## U.S. Standard General Ledger

## Account Transactions

**C120** To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

**C121** To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.

**Comment:** See USSGL TC C156 to record the collection of interest received on the maturity.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

## U.S. Standard General Ledger

## Account Transactions

**C122** To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a premium. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C123 for securities acquired at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

**C123** To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** See USSGL TC C156 to record the collection of interest received on the maturity.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

## U.S. Standard General Ledger

## Account Transactions

**C124** To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

## U.S. Standard General Ledger

## Account Transactions

**C125** To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.

**Comment:** See USSGL TC C156 to record the collection of interest received on the maturity.  
See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

**C126** To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

## U.S. Standard General Ledger

## Account Transactions

**C127** To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

**C128** To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

**C129** To record a Lessor's Lease Receivable and Unearned Revenue when the lessee takes control over the use of the underlying asset, per SFFAS 54, Paragraphs 50 & 64.

**Reference:** USSGL Implementation Guidance: SFFAS 54 Lease Guidance, SFFAS 54 "Leases", Paragraphs 50 & 64.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	193000	Lessor Lease Receivable
Credit	233000	Unearned Lessor Revenue

## U.S. 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 prior-year obligation.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments



## U.S. Standard General Ledger

## Account Transactions

**C132** To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Reverse USSGL TC-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

**U.S. Standard General Ledger**

**Account Transactions**

**C133** To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

**Comment:** This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Non-exchange)

**Budgetary Entry**

None

**Proprietary Entry**

Debit	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government
Credit	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government

## U.S. Standard General Ledger

## Account Transactions

**C134** To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Comment:** Reverse USSGL TC B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

## U.S. Standard General Ledger

## Account Transactions

**C135** To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

**Comment:** This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Non-exchange)

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

**C136** To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

**Comment:** USSGL TC C414 records the refund receivable. Reverse USSGL TC B234 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

## U.S. Standard General Ledger

## Account Transactions

**C137** To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC B234 for direct appropriations.

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	131000	Accounts Receivable
Credit	729000	Other Losses

**C138** To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC C414 for the accrued receivable. Reverse USSGL TC B234 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

**C139** To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC B234.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

## U.S. Standard General Ledger

## Account Transactions

**C140** To record the collection of receivables from federal sources.

**Budgetary Entry**

Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Credit	428300	Interest Receivable From Treasury
Credit	428700	Other Federal Receivables

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds

**C141** To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

## U.S. Standard General Ledger

## Account Transactions

**C142** To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599000	Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

**C143** To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147; See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132500	Taxes Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

**C144** To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	111000	Undeposited Collections
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

## U.S. Standard General Ledger

## Account Transactions

**C145** To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.

**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	532500	Administrative Fees Revenue
Credit	579000	Other Financing Sources
Credit	579500	Seigniorage
Credit	590000	Other Revenue

**C146** To record the collection of previously accrued receivables in a General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134400	Interest Receivable on Special Drawing Rights (SDR)
Credit	134900	Interest Receivable on Uninvested Funds
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable



## U.S. Standard General Ledger

## Account Transactions

**C147** To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC- A147

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**C148** To record the payback of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	135000	Loans Receivable
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

**C149** To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	135000	Loans Receivable

## U.S. Standard General Ledger

## Account Transactions

**C150** To record the receipt of other cash and noncash monetary assets.

**Comment:** See USSGL TC C108.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	299000	Other Liabilities Without Related Budgetary Obligations

**C151** To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform

**C152** To record loans receivable resulting from repayable advances.

**Comment:** This transaction is only available for use by the Department of Treasury.

**Reference:** Unemployment Trust Fund (UTF) Repayable Advances and Non-Repayable Advances Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135000	Loans Receivable
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

## U.S. Standard General Ledger

## Account Transactions

**C153** To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	138000	Loans Receivable - Troubled Assets Relief Program

**C154** To record the collections of unaccrued interest on loans from non-federal sources.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	426300	Actual Collections of Loan Interest
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

**C155** To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.

**Comment:** See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	577500	Non-Budgetary Financing Sources Transferred In

**C156** To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC C418 and TC E205. For investments in non-federal securities, interest should be accrued with TC C417.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

## U.S. Standard General Ledger

## Account Transactions

**C157** To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

**C158** To record cash donations collected in an expenditure account, as allowed by law.

**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	560000	Donated Revenue - Financial Resources

**C159** To record an offset for amounts of rescissions transferred to a miscellaneous receipt Treasury Appropriations Symbol (TAFS) to be returned to the General Fund of the U.S. Government.

**Comment:** See USSGL TC-F124 for the preclosing entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC-A209

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

## U.S. 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.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit	155100	Foreclosed Property
Debit	721000	Losses on Disposition of Assets - Other
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	711000	Gains on Disposition of Assets - Other

**C162** To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

**Comment:** This transaction does not include bad debt.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit	155100	Foreclosed Property
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

**C163** To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for post-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy

## U.S. Standard General Ledger

## Account Transactions

**C164** To record non-cash assets donated by the public.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Credit	561000	Donated Revenue - Non-Financial Resources

**C166** To record a monetary instrument, including undeposited seized cash.

**Comment:** When seized cash is deposited, see USSGL TC-D586.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	153100	Seized Monetary Instruments
Credit	299000	Other Liabilities Without Related Budgetary Obligations

**C169** To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.

**Comment:** When the cash deposit is confirmed and recorded to the CARS Account Statement, post TC C171 to reclassify to FBWT.

**Reference:** See OMB Circular No. A-136 for guidance on Undeposited Collections. See SFFAS 7, Par. 36a & 36c for exchange revenue recognition guidance on cash point-of-sale reimbursable activities.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	111000	Undeposited Collections
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	590000	Other Revenue

## U.S. Standard General Ledger

## Account Transactions

**C170** To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit	153200	Seized Cash Deposited
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

**C171** To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.

**Comment:** Also post TCs A120 & A123 if previously anticipated, or TC A702 if not previously anticipated. If cash deposit is not yet confirmed or not yet recorded to the CARS Account Statement, first record TC C169.

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	421000	Anticipated Reimbursements

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

**C172** To record a revenue for forfeited cash deposited to the forfeiture fund.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property." Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

## U.S. Standard General Ledger

## Account Transactions

**C174** To record undeposited cash that was forfeited.

**Comment:** Reverse USSGL TC-C166.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	111000	Undeposited Collections
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

**C176** To record cash deposited after forfeiture.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
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Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

**C178** To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154100	Forfeited Property Held for Sale
Credit	131000	Accounts Receivable

**C180** To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135900	Allowance for Loss on Loans Receivable
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	135000	Loans Receivable



## U.S. Standard General Ledger

## Account Transactions

**C182** To record a collection of an advance for an unfilled customer order.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Record USSGL account 421000 if unfilled customer orders were previously anticipated. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**

Debit	422200	Unfilled Customer Orders With Advance
Credit	421000	Anticipated Reimbursements
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

**C185** To record the collection of FECA receivables by the Department of Labor.

**Comment:** While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425100	Reimbursements Earned - Receivable

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	132000	Funded Employment Benefit Contributions Receivable

**C186** To record the collection of receivables in the performing agency for reimbursable services.

**Comment:** While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425100	Reimbursements Earned - Receivable

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

## U.S. Standard General Ledger

## Account Transactions

**C188** To record the collection of revenue into unavailable special fund receipt accounts.

**Comment:** See USSGL TCs A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	590000	Other Revenue

**C189** To record the financing sources transferred into an unavailable clearing, general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

**Comment:** Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity.

**Reference:** USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

**C190** To record in trust fund payments received from a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for non-exchange expenditure transfers-in. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	540000	Funded Benefit Program Revenue

## U.S. Standard General Ledger

## Account Transactions

**C192** To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Credit	560000	Donated Revenue - Financial Resources

**C194** To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Debit	729000	Other Losses
Credit	131000	Accounts Receivable

**C196** To record a capital transfer received in a General Fund Receipt Account.

**Comment:** When a receivable was previously set up, credit USSGL account 1925. When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

**Reference:** USSGL implementation guidance; Capital Transfers Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	192500	Capital Transfers Receivable
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

**C200** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

## U.S. Standard General Ledger

## Account Transactions

**C202** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**C204** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Standard General Ledger**

**Account Transactions**

**C205** To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

**Budgetary Entry**

Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Credit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

## C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

**C402** To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

## U.S. Standard General Ledger

## Account Transactions

**C403** To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**C404** To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** For custodial collections on behalf of the General Fund Receipt Account post USSGL TC C402. For custodial collections for transfer to another federal agency, also post TC C420.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

**C405** To record offset for the amount accrued in a General Fund Receipt Account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC C404. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

## U.S. Standard General Ledger

## Account Transactions

**C406** To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	101000	Fund Balance With Treasury

**C408** To record in the financing fund the disbursement of direct loans.

**Comment:** Also post USSGL TC-B234 if funded by a direct appropriation.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	135000	Loans Receivable
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	101000	Fund Balance With Treasury

**C409** To record the reclassification of interest capitalized on a loan.

**Reference:** Direct Loan Credit Reform Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135000	Loans Receivable
Credit	134100	Interest Receivable - Loans

**C412** To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	428500	Receivable From the Liquidating Fund
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability



## U.S. Standard General Ledger

## Account Transactions

**C413** To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	427500	Actual Collections From Liquidating Fund
Credit	407000	Anticipated Collections From Federal Sources
Credit	428500	Receivable From the Liquidating Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**C414** To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	650000	Cost of Goods Sold
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	690000	Non-Production Costs

## U.S. Standard General Ledger

## Account Transactions

**C415** To record a receivable for new IMF Quota Payments under Credit Reform.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**C416** To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	428300	Interest Receivable From Treasury
Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	590000	Other Revenue

**C417** To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

**Comment:** This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

## U.S. Standard General Ledger

## Account Transactions

**C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** For federal securities held by nonfiduciary deposit funds also record TC E205.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
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Credit	531100	Interest Revenue - Investments
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**C419** To record accrual of interest receivable on non-federal securities with a bond premium.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
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Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
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**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
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Credit	167200	Premium on Foreign Investments
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Credit	531100	Interest Revenue - Investments
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## U.S. Standard General Ledger

## Account Transactions

**C420** To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	577500	Non-Budgetary Financing Sources Transferred In
Credit	590000	Other Revenue
Credit	593000	Lessor Lease Revenue

## U.S. Standard General Ledger

## Account Transactions

**C421** To accrue unfunded FECA revenue from a federal source by the Department of Labor.

**Reference:** USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**

None

**Proprietary Entry**

Debit	132100	Unfunded FECA Benefit Contributions Receivable
Credit	540500	Unfunded FECA Benefit Revenue

**C422** To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

## U.S. Standard General Ledger

## Account Transactions

**C423** To record accrual of interest receivable on non-federal securities with a bond discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Debit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

**C424** To record establishment of current-period earnings on income received in advance.

**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	220500	Liability for Unearned Insurance Premiums
Debit	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	590000	Other Revenue

**C425** To record accounts receivable in a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

**C426** To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

## U.S. Standard General Ledger

## Account Transactions

**C427** To record loans receivable to be collected from a non-federal source by another federal entity and transferred to the recipient entity as a custodial collection. Do not consider a budgetary resource until transferred from the collecting entity.

**Comment:** Applicable to activity for guaranteed loans only. Also post USSGL TC-C133

**Budgetary Entry**

None

**Proprietary Entry**

Debit	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account
Credit	218000	Loan Guarantee Liability

**C428** To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	134100	Interest Receivable - Loans
Debit	135000	Loans Receivable
Debit	137100	Administrative Fees Receivable - Loans
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**C429** To record the reversal of the accrual of the custodial receivable upon receipt of the funds from the collecting entity.

**Comment:** Applicable to activity for guaranteed loans. Also post reversal of USSGL TC-C133

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599900	Offset to Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable - Contra Account
Credit	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account

## U.S. Standard General Ledger

## Account Transactions

**C430** To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	425100	Reimbursements Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	152300	Inventory Held for Repair
Credit	152900	Inventory - Allowance
Credit	510000	Revenue From Goods Sold
Credit	579000	Other Financing Sources

**C431** To record the issuance of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135000	Loans Receivable
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**C432** To record loans other than credit reform.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	135000	Loans Receivable
Credit	101000	Fund Balance With Treasury



## U.S. Standard General Ledger

## Account Transactions

**C433** To record loans receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program

**C434** To record interest receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**C435** To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

**C436** To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

## U.S. Standard General Ledger

## Account Transactions

**C437** To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 298500.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	750000	Distribution of Income - Dividend
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**C438** To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	531000	Interest Revenue - Other

**C440** To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	120000	Foreign Currency

## U.S. Standard General Ledger

## Account Transactions

**C444** To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	134100	Interest Receivable - Loans

**C446** To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

**C450** To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	531100	Interest Revenue - Investments

**C452** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143. Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

## U.S. Standard General Ledger

## Account Transactions

**C453** To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TCs A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit	445000	Unapportioned - Unexpired Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

**C454** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

**C455** To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	531100	Interest Revenue - Investments
Credit	134200	Interest Receivable - Investments

## U.S. Standard General Ledger

## Account Transactions

**C456** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post reversal of USSGL TC-B143. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

**C457** To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post reversal of USSGL TCs A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000, and post USSGL TC A123. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	407000	Anticipated Collections From Federal Sources
Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

**C458** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post reversal of USSGL TC B143. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**C460** To record a Lessor's recognition of earned revenue from the measurement of the lease receivable for the reporting period, per SFFAS 60, Par. 26.

**Reference:** USSGL Implementation Guidance: SFFAS 54 Lease Guidance, SFFAS 60 "Omnibus Amendments: "Leases-Related Topics", Paragraph 26.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	233000	Unearned Lessor Revenue
Credit	593300	Amortization of Unearned Lessor Revenue

**C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)**

**C600** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments
Credit	167200	Premium on Foreign Investments

**C601** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Debit	167100	Discount on Foreign Investments
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

## U.S. Standard General Ledger

## Account Transactions

**C602** To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C603** To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments



## U.S. Standard General Ledger

## Account Transactions

**C604** To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

**Comment:** Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, and TC C140 to record the collection of interest received on the sale. See USSGL TC C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

## U.S. Standard General Ledger

## Account Transactions

**C605** To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**C606** To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C607** To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**C608** To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C609** To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	721000	Losses on Disposition of Assets - Other
Credit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Credit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise

**C610** To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.

**Reference:** See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also see 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	131000	Accounts Receivable
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C611** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

**C612** To record the loss (or gain) from sale of foreclosed property without recourse.

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property

## U.S. Standard General Ledger

## Account Transactions

**C613** To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

**Reference:** FASAB TR No. 14 "Accounting for the Disposal of General Property, Plant and Equipment", SFFAS No. 44, "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use", and SFFAS No. 54, "Leases" Par. 53.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit	729000	Other Losses
Debit	729200	Other Losses From Impairment of Assets
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	719000	Other Gains

**C614** To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable



## U.S. Standard General Ledger

## Account Transactions

**C615** To record the disposition of general property, plant and equipment that was permanently removed.

**Reference:** USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit	711000	Gains on Disposition of Assets - Other

**C616** To record the loss on loan receivable from the borrower on a sale with recourse.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	135000	Loans Receivable
Credit	155100	Foreclosed Property

## U.S. Standard General Ledger

## Account Transactions

**C618** To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	721100	Losses on Disposition of Investments
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	711100	Gains on Disposition of Investments

**C619** To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531800	Contra Revenue for Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

**C621** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

**C622** To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Non-Federal Investments
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C624** To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Non-Federal Investments
Credit	531100	Interest Revenue - Investments
Credit	711100	Gains on Disposition of Investments

**C626** To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C628** To record cash collected from a loss or a gain from the sale of foreclosed property.

**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	155100	Foreclosed Property
Credit	711000	Gains on Disposition of Assets - Other

**C630** To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	157200	Stockpile Materials Held for Sale
Credit	590000	Other Revenue
Credit	711000	Gains on Disposition of Assets - Other

**C636** To record the collection of sale proceeds from forfeited personal property sold.

**Comment:** Reverse USSGL TC-B432. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	565000	Forfeiture Revenue - Forfeitures of Property

## U.S. Standard General Ledger

## Account Transactions

**C638** To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	154100	Forfeited Property Held for Sale

**C640** To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold

**C642** To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	156900	Commodities - Allowance
Debit	650000	Cost of Goods Sold
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

## U.S. Standard General Ledger

## Account Transactions

**C644** To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC E408.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C646** To record the sale or disposition of assets other than personal properties and investments.

**Comment:** If a receivable had been previously established, see USSGL TC-C647. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

**C647** To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.

**Comment:** See USSGL TC C648 for the establishment of the receivable.

**Budgetary Entry**

Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	428700	Other Federal Receivables

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable



## U.S. Standard General Ledger

## Account Transactions

**C648** To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For the liquidation of the receivable, see USSGL TC C647. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C650** To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**C702** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C704** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	407000	Anticipated Collections From Federal Sources
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**C706** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C708** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	407000	Anticipated Collections From Federal Sources
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Debit	721100	Losses on Disposition of Investments
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**C731** To record a lessee's full or partial lease termination by reducing the carrying values of the right-to-use lease asset/lease liability and recognizing a respective gain/loss for any differences.

**Comment:** If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the lease asset should instead be reclassified to the appropriate PP&E SGL.

**Reference:** Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	721000	Losses on Disposition of Assets - Other
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C732** To record a lessee's lease modification, when an amendment resulting in the modification is NOT reported as a separate lease, by remeasuring the lease liability and adjusting the lease asset. If the change reduces the carrying value of the lease asset to zero, any remaining amount should be reported as a gain.

**Comment:** If the amendment resulting in the modification is required to be reported as a separate lease, do not record this entry; See SFFAS 54, Par. 84.

**Reference:** Please refer to definition/scope of lease modifications and the appropriate accounting guidance within SFFAS 54, Par. 80 & Pars. 84-86.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	719000	Other Gains

**C733** To record a lessor's full or partial lease termination by reducing the carrying values of the lease receivable and unearned revenue, and recognizing a respective gain/loss for any differences.

**Comment:** If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the carrying value of the underlying asset should also be derecognized and included in the calculation of any gain/loss.

**Reference:** Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	193900	Allowance for Loss on Lease Receivable
Debit	233000	Unearned Lessor Revenue
Debit	721000	Losses on Disposition of Assets - Other
Credit	193000	Lessor Lease Receivable
Credit	593900	Contra Revenue for Lessor Lease Revenue
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**C750** To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

**C751** To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

## U.S. Standard General Ledger

## Account Transactions

**C752** To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

**C753** To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

## U.S. Standard General Ledger

## Account Transactions

**C754** To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

**C755** To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities



## U.S. Standard General Ledger

## Account Transactions

**C780** To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**

Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	101000	Fund Balance With Treasury

**C784** To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

## U.S. Standard General Ledger

## Account Transactions

## D100 - D299 Adjustments/Write-offs/Reclassification - Upward and Downward Adjustments

**D102** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development

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## Account Transactions

Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

**D103** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

**Comment:** USSGL transactions that reference this transaction: D102, D110, D120, D134, D618. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

**D104** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.

**Comment:** While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

**D105** To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C130 must be recorded prior to recording this TC. USSGL account 480110 is applicable to only budget object class 41.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	465000	Allotments - Expired Authority
Credit	480110	Reinstated Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D106** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

**U.S. Standard General Ledger**

**Account Transactions**

Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

## U.S. Standard General Ledger

## Account Transactions

**D107** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. If funds are exempt from apportionment, debit USSGL account 462000. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans

**U.S. Standard General Ledger**

**Account Transactions**

Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

## U.S. Standard General Ledger

## Account Transactions

**D108** To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TC B234 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production Costs



**U.S. Standard General Ledger**

**Account Transactions**

**D109** To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C132 must be recorded prior to recording this TC. If funded by a direct appropriation, also post USSGL TC-B134. USSGL account 490110 is applicable to only budget object class 41.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	465000	Allotments - Expired Authority
Credit	490110	Reinstated Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**D110** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations

## U.S. Standard General Ledger

## Account Transactions

Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production Costs

**D111** To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.

**Budgetary Entry**

Debit	479010	Anticipated Reinstated Orders - Obligations, Unpaid
Credit	480110	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	490110	Reinstated Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**D112** To record a reclassification of unfunded liability to funded liability in the financing account.

**Comment:** Also post USSGL TC-D113. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	219000	Other Liabilities With Related Budgetary Obligations

**D113** To record the reclassification reestimated subsidy expense from unfunded to funded.

**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit	680000	Future Funded Expenses
Credit	619900	Adjustment to Subsidy Expense

## U.S. Standard General Ledger

## Account Transactions

**D114** To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**D120** To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D122** To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**D126** To record an upward adjustment to prior-year paid delivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC B234. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger

Account Transactions

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	679000	Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.

Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

## U.S. Standard General Ledger

## Account Transactions

**D134** To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A123 if recoveries were previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks



## U.S. Standard General Ledger

## Account Transactions

Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

**D136** To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	413400	Indefinite Contract Authority Withdrawn

**Proprietary Entry**

None

**D137** To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	413415	Adjustment for Definite Contract Authority - Prior-Year

**Proprietary Entry**

None

**D138** To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	414400	Borrowing Authority Withdrawn

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**D140** To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Debit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

**D141** To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC-F123 for the cancellation of authority.

**Reference:** USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

## U.S. Standard General Ledger

## Account Transactions

**D142** To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Credit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account

**Proprietary Entry**

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

**D144** To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS.)

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account

**Proprietary Entry**

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**D145** To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit	435000	Canceled Authority
Credit	420800	Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**

Debit	296000	Accounts Payable From Canceled Appropriations
Credit	680000	Future Funded Expenses

**D146** To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	680000	Future Funded Expenses

**D147** To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	139900	Allowance for Subsidy
Debit	218000	Loan Guarantee Liability
Credit	579100	Adjustment to Financing Sources - Credit Reform

## U.S. Standard General Ledger

## Account Transactions

**D148** To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

**D149** To record negative subsidy disbursement in the financing fund.

**Comment:** Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	139900	Allowance for Subsidy
Credit	579100	Adjustment to Financing Sources - Credit Reform

**D150** To adjust program fund for negative subsidy disbursement from the financing fund.

**Comment:** See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done simultaneously in both the credit reform program and financing fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	619900	Adjustment to Subsidy Expense

## U.S. Standard General Ledger

## Account Transactions

## D300 - D399 Adjustments/Write-offs/Reclassification - Prior-Period Adjustments

**D302** To record appropriations used for a prior period that was a result of a change in accounting principle.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**D304** To record appropriations used for a prior period that was a result of a correction of an error.

**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

## U.S. Standard General Ledger

## Account Transactions

**D306** To record a prior-period adjustment that reduces the value of a prior-year asset.

**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	137900	Allowance for Loss on Criminal Restitution Receivable
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	171900	Accumulated Depreciation on Improvements to Land

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## Account Transactions

Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections
Credit	112000	Imprest Funds
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	123000	Foreign Currency Held Outside of Treasury - Budgetary
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	141000	Advances and Prepayments
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable



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## Account Transactions

Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	153200	Seized Cash Deposited
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	199000	Other Assets

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## Account Transactions

**D308** To record a prior-period adjustment that reduces the value of a liability.

**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	214900	Accrued Interest Payable on Uninvested Funds
Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	216000	Entitlement Benefits Due and Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	220000	Liability for Unpaid Insurance Claims
Debit	220500	Liability for Unearned Insurance Premiums
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	232000	Other Deferred Revenue
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

## U.S. Standard General Ledger

## Account Transactions

Debit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	254000	Participation Certificates
Debit	259000	Other Debt
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	298000	Custodial Liability
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government
Debit	299500	Estimated Cleanup Cost Liability
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

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## Account Transactions

**D310** To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	111000	Undeposited Collections
Debit	112000	Imprest Funds
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	123000	Foreign Currency Held Outside of Treasury - Budgetary
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	141000	Advances and Prepayments
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development

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## Account Transactions

Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	153200	Seized Cash Deposited
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	192300	Contingent Receivable for Capital Transfers
Debit	192500	Capital Transfers Receivable
Debit	195000	Lessee Right-To-Use Lease Asset
Debit	199000	Other Assets
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified

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## Account Transactions

Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	137900	Allowance for Loss on Criminal Restitution Receivable
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	195900	Accumulated Amortization on Lessee Lease Assets
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

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## Account Transactions

**D312** To record a prior-period adjustment that increases the value of a prior-year liability.

**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	211000	Accounts Payable
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Credit	212000	Disbursements in Transit
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	214900	Accrued Interest Payable on Uninvested Funds
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	220500	Liability for Unearned Insurance Premiums
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

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## Account Transactions

Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	254000	Participation Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government
Credit	299500	Estimated Cleanup Cost Liability



## U.S. Standard General Ledger

## Account Transactions

## D400 - D499 Adjustments/Write-offs/Reclassification - Write-offs

**D402** To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).

**Comment:** Reverse this transaction when collected. For reduction in exchange revenue due to credit losses, see TC D404 instead. For cash point-of-sale/retail transactions in which no receivable is recorded, credit USSGL account 299000.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41; FASB "Revenue from Contracts with Customers" 606-10-55-23.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Debit	593900	Contra Revenue for Lessor Lease Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	193900	Allowance for Loss on Lease Receivable
Credit	299000	Other Liabilities Without Related Budgetary Obligations

## U.S. Standard General Ledger

## Account Transactions

**D404** To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7

**Budgetary Entry**

None

**Proprietary Entry**

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	137900	Allowance for Loss on Criminal Restitution Receivable

**D405** To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.

**Comment:** This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 239; and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	131900	Allowance for Loss on Accounts Receivable

**D406** To record the write-off of penalties and fines receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137900	Allowance for Loss on Criminal Restitution Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

## U.S. Standard General Ledger

## Account Transactions

**D407** To record the write-off of administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

**D408** To record the write-off of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131900	Allowance for Loss on Accounts Receivable
Credit	131000	Accounts Receivable

**D410** To record the write-off of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	132900	Allowance for Loss on Taxes Receivable
Credit	132500	Taxes Receivable

**D412** To record the write-off of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135900	Allowance for Loss on Loans Receivable
Credit	135000	Loans Receivable

**D413** To write-off loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	138000	Loans Receivable - Troubled Assets Relief Program

## U.S. Standard General Ledger

## Account Transactions

**D414** To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	139900	Allowance for Subsidy
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

**D415** To record the write-off of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

**D416** To record the write-off of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

## U.S. Standard General Ledger

## Account Transactions

**D418** To record the write-off of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment

## U.S. Standard General Ledger

## Account Transactions

**D420** To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity." This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40

**Budgetary Entry**

None

**Proprietary Entry**

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes

**D422** To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

**Reference:** For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	298000	Custodial Liability
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity

## U.S. Standard General Ledger

## Account Transactions

**D424** To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

**Budgetary Entry**

None

**Proprietary Entry**

Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

## U.S. Standard General Ledger

## Account Transactions

**D426** To record an adjustment to loans receivable based on acquired collateral property.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	155100	Foreclosed Property
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155900	Foreclosed Property - Allowance
Credit	291000	Prior Liens Outstanding on Acquired Collateral

**D428** To record an adjustment for actual loss of inventory.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152900	Inventory - Allowance
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

**D430** To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154900	Forfeited Property - Allowance
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use

**D432** To record an adjustment for actual loss of commodities that was disposed but not sold.

**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	156900	Commodities - Allowance
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs



## U.S. Standard General Ledger

## Account Transactions

**D434** To record assets purchased to store environmental waste from past operations at net book value of zero.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit	299500	Estimated Cleanup Cost Liability
Credit	174900	Accumulated Depreciation on Other Structures and Facilities

**D436** To record a refund of offsetting collections, other than advances, or special or trust funds that were collected in a prior year.

**Comment:** See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D437 for refunds of offsetting collections, other than advances, collected in the current year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**D437** To record a refund of offsetting collections, other than advances, that were collected in the current year.

**Comment:** See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D436 for refunds of offsetting collections, other than advances, collected in a prior year. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in this account to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Credit	427300	Interest Collected From Treasury
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Debit	193000	Lessor Lease Receivable
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	590000	Other Revenue
Debit	593000	Lessor Lease Revenue

## U.S. Standard General Ledger

## Account Transactions

Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Credit	101000	Fund Balance With Treasury

**D438** To record a refund of trust or special fund receipts that was received in a current year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances, or special or trust fund receipts that were collected in a prior-year. Also post reversal of USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	412000	Anticipated Indefinite Appropriations
Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

**D440** To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.

**Reference:** SFFAS 7, paragraph 313

**Budgetary Entry**

None

**Proprietary Entry**

Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	719000	Other Gains

## U.S. Standard General Ledger

## Account Transactions

**D442** To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.

**Reference:** SFFAS 7, paragraph 313

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	135000	Loans Receivable

**D500 - D799 Adjustments/Write-offs/Reclassification - Reclassification/Revaluation**

**D502** To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service." While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit	112000	Imprest Funds
Debit	112500	U.S. Debit Card Funds
Credit	101000	Fund Balance With Treasury

**D503** To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

**Comment:** Also Post USSGL TC C147. Reverse transaction for decreases.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

**D504** To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	112000	Imprest Funds

## U.S. Standard General Ledger

## Account Transactions

**D506** To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	211000	Accounts Payable
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	101000	Fund Balance With Treasury
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	153200	Seized Cash Deposited

**D507** To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	241000	Liability for Clearing Accounts
Credit	101000	Fund Balance With Treasury

**D508** To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

**D510** To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	171200	Improvements to Land
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	610000	Operating Expenses/Program Costs
Credit	172000	Construction-in-Progress

## U.S. Standard General Ledger

## Account Transactions

**D512** To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development

**D514** To record the reclassification of expenses to asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.

**Reference:** Assisted Acquisition Scenario, Cost Capitalization Offset Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151600	Operating Materials and Supplies in Development
Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset

**D516** To record the raw materials used to produce goods.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152600	Inventory - Work-in-Process
Credit	152500	Inventory - Raw Materials

## U.S. Standard General Ledger

## Account Transactions

**D518** To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	155900	Foreclosed Property - Allowance

**D520** To record completed inventory items.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152700	Inventory - Finished Goods
Credit	152600	Inventory - Work-in-Process

**D522** To record the reclassification of inventory held for sale that meets management's criteria for future sale.

**Comment:** Reverse entry when assets become saleable.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152200	Inventory Held in Reserve for Future Sale
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

**D523** To record the reclassification of damaged, irreparable inventory held for sale.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

## U.S. Standard General Ledger

## Account Transactions

**D524** To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152300	Inventory Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

**D526** To record the turn-in of a broken part from operating materials and supplies held for repair.

**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151400	Operating Materials and Supplies Held for Repair
Credit	679000	Other Expenses Not Requiring Budgetary Resources

**D528** To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D526.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151900	Operating Materials and Supplies - Allowance

**D530** To record a repaired broken part that has been returned to stock as a serviceable item.

**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Credit	151400	Operating Materials and Supplies Held for Repair



## U.S. Standard General Ledger

## Account Transactions

**D532** To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152900	Inventory - Allowance

**D534** To record damaged inventory, using the direct method, items that need repair.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

**D536** To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152300	Inventory Held for Repair

**D538** To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152900	Inventory - Allowance
Debit	650000	Cost of Goods Sold
Credit	152700	Inventory - Finished Goods

## U.S. Standard General Ledger

## Account Transactions

**D540** To record a gain when inventory or operating materials & supplies are 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. 'Held For Repair' asset accounts should only be used in this transaction when the allowance method for repairs is used.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	152100	Inventory Purchased for Resale
Debit	152300	Inventory Held for Repair
Debit	152700	Inventory - Finished Goods
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance

**D542** To record the classification of operating materials and supplies that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development

**D544** To record the reclassification of operating materials and supplies that meet management's criteria for future use.

**Comment:** Reverse this entry when ready to use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151100	Operating Materials and Supplies Held for Use

## U.S. Standard General Ledger

## Account Transactions

**D545** To record completed Operating Materials and Supplies items that were in development.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development

**D546** To reclassify excess or reserved assets to assets held for use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

**D548** To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

**D550** To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	730000	Extraordinary Items
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

## U.S. Standard General Ledger

## Account Transactions

**D552** To reclassify stockpile materials authorized to be sold.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	157200	Stockpile Materials Held for Sale
Credit	157100	Stockpile Materials Held in Reserve

**D554** To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154100	Forfeited Property Held for Sale
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property

**D555** To record a removal of a seized monetary instrument.

**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments

**D556** To record the conversion to cash for a forfeited monetary instrument.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	111000	Undeposited Collections
Credit	154100	Forfeited Property Held for Sale

## U.S. Standard General Ledger

## Account Transactions

**D558** To record forfeited personal property placed into official use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	565000	Forfeiture Revenue - Forfeitures of Property

**D560** To record forfeited personal property placed into official use at the end of the year and not depreciated.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	175000	Equipment
Credit	154200	Forfeited Property Held for Donation or Use

**D562** To record forfeited personal property authorized to be distributed/donated to another entity.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	299000	Other Liabilities Without Related Budgetary Obligations

**D564** To record an adjustment to the net realizable value of commodities.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	156900	Commodities - Allowance

## U.S. Standard General Ledger

## Account Transactions

**D566** To record inventory that has been lost and deemed immaterial or to record a decrease to the standard cost for OM&S assets.

**Comment:** Reverse this entry for immaterial inventory that has been found or to record an increase to the standard cost for OM&S assets. This transaction code can only be used for the "standard cost method" as defined in SFFAS 3, Accounting for Inventory and Related Property.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	650000	Cost of Goods Sold
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale

**D568** To record inventory that has been lost and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale

**D569** To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Credit	719000	Other Gains

**D570** To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	269000	Other Actuarial Liabilities
Credit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Credit	727100	Gains on Changes in Long-Term Assumptions

## U.S. Standard General Ledger

## Account Transactions

**D571** To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Debit	727200	Losses on Changes in Long-Term Assumptions
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	269000	Other Actuarial Liabilities

**D572** To record a loss from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	120000	Foreign Currency

**D573** To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	729000	Other Losses
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

**D574** To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Credit	719000	Other Gains

## U.S. Standard General Ledger

## Account Transactions

**D575** To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	719000	Other Gains

**D576** To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	729000	Other Losses
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable

**D578** To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Credit	719000	Other Gains



## U.S. Standard General Ledger

## Account Transactions

**D579** To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 238

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)

**D580** To record the interest accruals on loan guarantee liabilities and the present value of loans.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	679000	Other Expenses Not Requiring Budgetary Resources

**D581** To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.

**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	192500	Capital Transfers Receivable
Credit	192300	Contingent Receivable for Capital Transfers

**D582** To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	610000	Operating Expenses/Program Costs

## U.S. Standard General Ledger

## Account Transactions

**D583** To record the reclassification of principal due from Unfunded Lease Liability to Lease Liability at the time budget authority is received for that principal.

**Comment:** USSGL Implementation Guidance: Right-To-Use Leases, determined to be "Operating Lease With a Cancellation Clause" for Budgetary Accounting Treatment

**Reference:** See the original liability posted in TC B437. Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

**Budgetary Entry**

None

**Proprietary Entry**

Debit	293010	Unfunded Lessee Lease Liability
Credit	293000	Lessee Lease Liability

**D584** To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity

**D585** To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

## U.S. Standard General Ledger

## Account Transactions

**D586** To reclassify tax revenue from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs

**D588** To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	153200	Seized Cash Deposited

**D589** To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

**Comment:** For an unrealized gain, USSGL 161800 would be a debit.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit	728000	Unrealized Losses
Credit	161800	Market Adjustment - Investments
Credit	718000	Unrealized Gains

## U.S. Standard General Ledger

## Account Transactions

**D591** To record the monetization of SDR certificates.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

**D595** To record allocations on Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	219300	Allocation of Special Drawing Rights (SDRs)

## U.S. Standard General Ledger

## Account Transactions

**D600** To record the reclassification of Exchange Stabilization Fund investment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120000	Foreign Currency
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	167100	Discount on Foreign Investments

**D601** To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

**Comment:** For the Department of the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	167000	Foreign Investments

**D602** To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

## U.S. Standard General Ledger

## Account Transactions

**D603** To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit	120000	Foreign Currency
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

**D604** To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	719000	Other Gains

**D606** To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	729000	Other Losses
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

**D608** To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	729000	Other Losses
Credit	219300	Allocation of Special Drawing Rights (SDRs)

## U.S. Standard General Ledger

## Account Transactions

**D610** To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	219300	Allocation of Special Drawing Rights (SDRs)
Credit	719000	Other Gains

**D612** To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	134400	Interest Receivable on Special Drawing Rights (SDR)
Debit	633000	Other Interest Expenses
Debit	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**D614** To record SDR interest and charges accrual with a net effect of an unrealized loss.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	134400	Interest Receivable on Special Drawing Rights (SDR)
Debit	633000	Other Interest Expenses
Debit	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

## U.S. Standard General Ledger

## Account Transactions

**D616** To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	134400	Interest Receivable on Special Drawing Rights (SDR)

**D618** To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted downward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	719000	Other Gains



## U.S. Standard General Ledger

## Account Transactions

**D622** To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435400	Appropriation Withdrawn

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

**D624** To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority

**Proprietary Entry**

None

**D626** To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	729000	Other Losses
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections -  
Accrual, Depreciation, Amortization, and Depletion**

**E102** To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

**E104** To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	221300	Employer Contributions and Payroll Taxes Payable

## U.S. Standard General Ledger

## Account Transactions

**E106** To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	261000	Actuarial Pension Liability
Debit	640000	Benefit Expense
Credit	216000	Entitlement Benefits Due and Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

**E108** To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations

## U.S. Standard General Ledger

## Account Transactions

**E109** To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	152900	Inventory - Allowance
Credit	211000	Accounts Payable

**E110** To record an adjustment for under-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

**E112** To record an adjustment for over-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

## U.S. Standard General Ledger

## Account Transactions

**E113** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation

**Proprietary Entry**

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

**E114** To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

**E115** To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see USSGL TC E119. A nonfiduciary deposit fund should not have net position. Also record TC E205 so that there will not be an impact on net position.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

## U.S. Standard General Ledger

## Account Transactions

**E116** To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	660000	Applied Overhead
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

**E117** To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service, see USSGL TC E113. See USSGL TC E115 for amortization of the discount on non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531100	Interest Revenue - Investments

**E118** To record amortization of subsidy for loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Credit	531300	Interest Revenue - Subsidy Amortization

## U.S. Standard General Ledger

## Account Transactions

**E119** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

**Comment:** Also record TC E205 so that there will not be an impact on net position- A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

**E120** To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	671000	Depreciation, Amortization, and Depletion
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment

**E121** To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531000	Interest Revenue - Other

**E122** To record accrued and compounded interest on the liability of loan guarantees.

**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	218000	Loan Guarantee Liability

## U.S. Standard General Ledger

## Account Transactions

- E124** To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
- Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance
- Budgetary Entry**  
None
- Proprietary Entry**
- |        |        |   |
|--------|--------|---|
| Debit  | 632000 | Interest Expenses on Securities   |
| Credit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
- E126** To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
- Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance
- Budgetary Entry**  
None
- Proprietary Entry**
- |        |        |  |
|--------|--------|--|
| Debit  | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 632000 | Interest Expenses on Securities  |
- E127** To record a Lessee's amortization of the right-to-use lease asset, per SFFAS 54, Par. 50.
- Reference:** USSGL Implementation Guidance: SFFAS 54 Lease Guidance, SFFAS 54 "Leases", Paragraph 50.
- Budgetary Entry**  
None
- Proprietary Entry**
- |        |        |   |
|--------|--------|---|
| Debit  | 671300 | Lessee Lease Amortization                       |
| Credit | 195900 | Accumulated Amortization on Lessee Lease Assets |
- E204** To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
- Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
- Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"
- Budgetary Entry**  
None
- Memorandum Entry**
- |        |        |   |
|--------|--------|---|
| Debit  | 809100 | Partial or Early Cancellation of Authority            |
| Credit | 809200 | Offset for Partial or Early Cancellation of Authority |



## U.S. Standard General Ledger

## Account Transactions

**E205** To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an impact on net position.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

**E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above**

**E402** To record the imputed costs and related imputed financing sources.

**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and SFFAS No. 55, "Amending Inter-entity Cost Provisions"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	673000	Imputed Costs
Credit	578000	Imputed Financing Sources

**E404** To record the application of overhead expenses to work-in-process.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152600	Inventory - Work-in-Process
Credit	660000	Applied Overhead
Credit	671000	Depreciation, Amortization, and Depletion

**E406** To record inventory used for operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

## U.S. Standard General Ledger

## Account Transactions

**E408** To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-A710, A714 and C186.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	650000	Cost of Goods Sold
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157200	Stockpile Materials Held for Sale

**E410** To record the estimated repair costs for an item using the allowance method.

**Comment:** See USSGL TC-D534 for direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	152900	Inventory - Allowance

**E412** To record actual repair costs using the direct method.

**Comment:** See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

## U.S. Standard General Ledger

## Account Transactions

**E414** To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	152300	Inventory Held for Repair
Credit	610000	Operating Expenses/Program Costs

**E416** To record stockpile materials issued for use under the consumption method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	157100	Stockpile Materials Held in Reserve

**E418** To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.

**Comment:** To record an adjustment for actual loss of forfeited property, see TC D430.

**Reference:** FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	154900	Forfeited Property - Allowance

## U.S. Standard General Ledger

## Account Transactions

E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections -  
Transfers Without Budgetary Impact

**E502** To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.

**Reference:** USSGL implementation guidance; FASAB SFFAS 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	189000	Other General Property, Plant, and Equipment

**E504** To record distributed personal property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	154200	Forfeited Property Held for Donation or Use

**E506** To record a commodity transferred to another federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

**Reference:** USSGL implementation guidance; FASAB SFFAS 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	610000	Operating Expenses/Program Costs
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

## U.S. Standard General Ledger

## Account Transactions

**E508** To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E510, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Standard General Ledger  
Account Transactions**

**E509** To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

**Comment:** See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**E510** To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land

## U.S. Standard General Ledger

## Account Transactions

Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	199000	Other Assets

**E512** To record the transfer-out of investments to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments



## U.S. Standard General Ledger

## Account Transactions

**E514** To record the transfer-out of accounts payable and other liabilities to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E512.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	292300	Contingent Liability for Capital Transfers
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	573000	Financing Sources Transferred Out Without Reimbursement

**E516** To record a capital transfer receivable in a General Fund Receipt Account.

**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit	192300	Contingent Receivable for Capital Transfers
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

## U.S. Standard General Ledger

## Account Transactions

**E602** To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	711000	Gains on Disposition of Assets - Other

## U.S. Standard General Ledger

## Account Transactions

**E604** To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.

**Comment:** Refer to USSGL TCs E606, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	577500	Non-Budgetary Financing Sources Transferred In

## U.S. Standard General Ledger

## Account Transactions

**E606** To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	195000	Lessee Right-To-Use Lease Asset
Debit	199000	Other Assets
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	171900	Accumulated Depreciation on Improvements to Land

## U.S. Standard General Ledger

## Account Transactions

Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	195900	Accumulated Amortization on Lessee Lease Assets
Credit	572000	Financing Sources Transferred In Without Reimbursement

**E608** To record the transfer-in of investments from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	572000	Financing Sources Transferred In Without Reimbursement

## U.S. Standard General Ledger

## Account Transactions

**E610** To record the transfer-in of accounts payable from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit	572000	Financing Sources Transferred In Without Reimbursement
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	292000	Contingent Liabilities
Credit	292300	Contingent Liability for Capital Transfers
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

**U.S. Standard General Ledger  
Account Transactions**

**F100 - F299 Yearend - Preclosing Entries**

**F104** To record adjustments for anticipated non-expenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at year-end.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

None

**F106** To record the reductions of resources to match obligations in permanent indefinite funds.

**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. TC A104 is normally recorded before this TC. While it acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

**F107** To record an increase of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit	439100	Adjustments to Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

## U.S. Standard General Ledger

## Account Transactions

**F108** To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411100	Debt Liquidation Appropriations
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

**Proprietary Entry**

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

**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. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

**F110** To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury



## U.S. Standard General Ledger

## Account Transactions

**F111** To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20.

**Reference:** USSGL implementation guidance; Economy Act Scenario

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end. USSGL account 421100 can only be used by the Department of Defense Working Capital Fund.

**Budgetary Entry**

Debit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn
Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Debit	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority
Debit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority
Debit	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority
Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	421000	Anticipated Reimbursements
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	413300	Decreases to Indefinite Contract Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

**F114** To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit	403400	Anticipated Adjustments to Contract Authority
Debit	404400	Anticipated Reductions to Borrowing Authority
Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	449000	Anticipated Resources - 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	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	421000	Anticipated Reimbursements
Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F118** To record adjustments for reductions to resources in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	403400	Anticipated Adjustments to Contract Authority
Credit	404400	Anticipated Reductions to Borrowing Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

**Proprietary Entry**

None

**F119** To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Budgetary Entry**

Debit	438500	Temporary Sequester Returned for Cancellation
Credit	435000	Canceled Authority

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

**F120** To record the cancellation of expired authority and withdraw funds.

**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	435000	Canceled Authority

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**F121** To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

**Comment:** Use USSGL account 465000 if the authority is expired. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435600	Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	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. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	435100	Partial or Early Cancellation of Authority

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**F123** To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**

None

**F124** To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

**Comment:** See USSGL TC-C142, TC-C147 or C159 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit	298000	Custodial Liability
Debit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	101000	Fund Balance With Treasury

**F125** To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.

**Comment:** See USSGL TC-C437 for the original transaction.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	750000	Distribution of Income - Dividend

## U.S. Standard General Ledger

## Account Transactions

**F126** To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

None

**F127** To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC A105 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411910	Indefinite Appropriation - Upward Adjustments

**Proprietary Entry**

Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

**F128** To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

**Comment:** Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

Debit	211000	Accounts Payable
Credit	610000	Operating Expenses/Program Costs

## U.S. Standard General Ledger

## Account Transactions

**F129** To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**F130** To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

None

**Proprietary Entry**

Debit	680000	Future Funded Expenses
Credit	296000	Accounts Payable From Canceled Appropriations

## U.S. 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 preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

**F134** To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**F144** To record the cancellation of a receivable for reimbursable activity.

**Comment:** Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	425100	Reimbursements Earned - Receivable

**Proprietary Entry**

Debit	520000	Revenue From Services Provided
Debit	590000	Other Revenue
Credit	131000	Accounts Receivable

**F146** To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit	465000	Allotments - Expired Authority
Credit	435500	Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

**F147** To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

**Comment:** This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	436000	Appropriation Purpose Fulfilled - Balance Not Available

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F148** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

**Comment:** This TC must occur before year end. Also, reverse TC B234 for the direct appropriations used. TC A104 is normally recorded before TC F148.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

**Budgetary Entry**

Debit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit	411900	Other Appropriations Realized

**Proprietary Entry**

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

**F155** To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.

**Comment:** This activity is used when discretionary authority is allocated, and adjustments are needed associated with the 432000/432100. This pre-closing entry is to ensure that there is not ending discretionary authority in funding sources to SSA's Limitation on Administrative Expense account.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Credit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account

**Proprietary Entry**

None

**F300 - F499 Yearend - Closing Entries**

**F301** To reclassify the balance of partially canceled authority to memorandum accounts.

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

None

**Memorandum Entry**

Debit	809200	Offset for Partial or Early Cancellation of Authority
Credit	809100	Partial or Early Cancellation of Authority

## U.S. Standard General Ledger

## Account Transactions

**F302** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	413000	Appropriation to Liquidate Contract Authority Withdrawn
Debit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Debit	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash
Debit	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414600	Actual Repayments of Debt, Current-Year Authority
Debit	414700	Actual Repayments of Debt, Prior-Year Balances
Debit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Debit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
Debit	415900	Repayment of Repayable Advances - Current-Year Authority
Debit	415901	Repayment of Repayable Advances - Prior-Year Balances
Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Debit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Debit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Debit	419700	Balance Transfers-Out - Expired to Expired
Debit	420100	Total Actual Resources - Collected
Debit	420800	Adjustment to Total Resources - Disposition of Canceled Payables
Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Debit	435400	Appropriation Withdrawn
Debit	435500	Cancellation of Appropriation From Unavailable Receipts
Debit	435600	Cancellation of Appropriation From Invested Balances
Debit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities
Debit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit	439000	Reappropriations - Transfers-Out
Debit	439100	Adjustments to Indefinite Appropriations
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411601	Debt Forgiveness - Cancellation of Debt Adjustment
Credit	411700	Loan Administrative Expense Appropriation

## U.S. Standard General Ledger

## Account Transactions

Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized
Credit	411910	Indefinite Appropriation - Upward Adjustments
Credit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	413800	Appropriation to Liquidate Contract Authority
Credit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Credit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Credit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Credit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees
Credit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund

## U.S. Standard General Ledger

## Account Transactions

Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**

None

**F303** To record the closing of Uncollected Subsidy from Program Account - Transferred.

**Budgetary Entry**

Debit	422300	Uncollected Subsidy from Program Account
Debit	423500	Uncollected Subsidy from Program Account - Transferred
Credit	422300	Uncollected Subsidy from Program Account
Credit	423500	Uncollected Subsidy from Program Account - Transferred

**Proprietary Entry**

None

**F304** To record the closing of fiscal year contract authority.

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Budgetary Entry**

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Indefinite Contract Authority Withdrawn
Debit	413415	Adjustment for Definite Contract Authority - Prior-Year
Debit	413500	Contract Authority Liquidated
Debit	413900	Contract Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	413100	Current-Year Indefinite Contract Authority
Credit	413120	Current-Year Definite Contract Authority
Credit	413900	Contract Authority Carried Forward

**Proprietary Entry**

None

**F305** To record the closing of appropriations to liquidate contract authority - transferred.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

Debit	415300	Transfers of Contract Authority - Non-Allocation
Credit	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F306** To record the closing of fiscal year borrowing authority.

**Comment:** While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

**Budgetary Entry**

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	414910	Borrowing Authority Carried Forward - Transferred
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	414100	Current-Year Indefinite Borrowing Authority
Credit	414120	Current-Year Definite Borrowing Authority
Credit	414900	Borrowing Authority Carried Forward
Credit	414910	Borrowing Authority Carried Forward - Transferred

**Proprietary Entry**

None

**F308** To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

None

**F309** To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

**Budgetary Entry**

Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Proprietary Entry**

None

**F310** To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

- F311** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.

**Budgetary Entry**

Debit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year
Credit	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

**Proprietary Entry**

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

- F312** To record the closing of unobligated balances to expiring authority.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

**Proprietary Entry**

None

- F314** To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	420100	Total Actual Resources - Collected

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F316** To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F318 for authority from offsetting collections. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

**F317** To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Comment:** For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**

Debit	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

**Proprietary Entry**

None

**F318** To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Budgetary Entry**

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**F319** To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Budgetary Entry**

Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

None

**F320** To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

None

**F322** To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	490200	Delivered Orders - Obligations, Paid
Credit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**

None

**F324** To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F325** To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

**F326** To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

None

**F328** To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**

None

**F330** To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Debit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F331** To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

Debit	490110	Reinstated Delivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**F332** To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

**F333** To record the closing of Reinstated Undelivered Orders - Obligations, Unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

Debit	480110	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	480100	Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**F334** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Comment:** While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	445000	Unapportioned - Unexpired Authority
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

None

**U.S. Standard General Ledger**

**Account Transactions**

**F335** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account - For General Fund Accounts only.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

Debit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Debit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account
Credit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Credit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F336** To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	331000	Cumulative Results of Operations
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	531300	Interest Revenue - Subsidy Amortization
Debit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	540500	Unfunded FECA Benefit Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations - Used - Accrued
Debit	570010	Expended Appropriations - Disbursed
Debit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	572000	Financing Sources Transferred In Without Reimbursement
Debit	574000	Appropriated Dedicated Collections Transferred In
Debit	575000	Expenditure Financing Sources - Transfers-In
Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Debit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Non-Budgetary Financing Sources Transferred In
Debit	578000	Imputed Financing Sources
Debit	579000	Other Financing Sources
Debit	579100	Adjustment to Financing Sources - Credit Reform
Debit	579500	Seigniorage
Debit	580000	Tax Revenue Collected - Not Otherwise Classified
Debit	580100	Tax Revenue Collected - Individual
Debit	580200	Tax Revenue Collected - Corporate
Debit	580300	Tax Revenue Collected - Unemployment
Debit	580400	Tax Revenue Collected - Excise
Debit	580500	Tax Revenue Collected - Estate and Gift
Debit	580600	Tax Revenue Collected - Customs
Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift

## U.S. Standard General Ledger

## Account Transactions

Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)
Debit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	593000	Lessor Lease Revenue
Debit	593300	Amortization of Unearned Lessor Revenue
Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Debit	679300	Accrued Expenses
Debit	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees
Debit	680000	Future Funded Expenses
Debit	690000	Non-Production Costs
Credit	331000	Cumulative Results of Operations
Credit	510900	Contra Revenue for Goods Sold
Credit	520900	Contra Revenue for Services Provided
Credit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540600	Contra Revenue for Unfunded FECA Benefit Revenue
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	574500	Appropriated Dedicated Collections Transferred Out
Credit	576000	Expenditure Financing Sources - Transfers-Out
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Credit	583100	Contra Revenue for Taxes - Individual
Credit	583200	Contra Revenue for Taxes - Corporate

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## Account Transactions

Credit	583300	Contra Revenue for Taxes - Unemployment
Credit	583400	Contra Revenue for Taxes - Excise
Credit	583500	Contra Revenue for Taxes - Estate and Gift
Credit	583600	Contra Revenue for Taxes - Customs
Credit	589000	Tax Revenue Refunds - Not Otherwise Classified
Credit	589100	Tax Revenue Refunds - Individual
Credit	589200	Tax Revenue Refunds - Corporate
Credit	589300	Tax Revenue Refunds - Unemployment
Credit	589400	Tax Revenue Refunds - Excise
Credit	589500	Tax Revenue Refunds - Estate and Gift
Credit	589600	Tax Revenue Refunds - Customs
Credit	590900	Contra Revenue for Other Revenue
Credit	591900	Revenue and Other Financing Sources - Cancellations
Credit	593900	Contra Revenue for Lessor Lease Revenue
Credit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
Credit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account
Credit	610000	Operating Expenses/Program Costs
Credit	615000	Expensed Asset
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset
Credit	671000	Depreciation, Amortization, and Depletion
Credit	671300	Lessee Lease Amortization
Credit	672000	Bad Debt Expense
Credit	673000	Imputed Costs
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	679300	Accrued Expenses
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs
Credit	693000	Lessee Lease Expense

## U.S. Standard General Ledger

## Account Transactions

**F338** To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	727100	Gains on Changes in Long-Term Assumptions
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Debit	760000	Changes in Actuarial Liability
Credit	331000	Cumulative Results of Operations

**F340** To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	331000	Cumulative Results of Operations
Credit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	727200	Losses on Changes in Long-Term Assumptions
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses From Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	750000	Distribution of Income - Dividend
Credit	760000	Changes in Actuarial Liability



## U.S. Standard General Ledger

## Account Transactions

**F342** To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310000	Unexpended Appropriations - Cumulative
Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310200	Unexpended Appropriations - Transfers-In
Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	310000	Unexpended Appropriations - Cumulative
Credit	310300	Unexpended Appropriations - Transfers-Out
Credit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	310600	Unexpended Appropriations - Adjustments
Credit	310700	Unexpended Appropriations - Used - Accrued
Credit	310710	Unexpended Appropriations - Used - Disbursed
Credit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**F344** To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	804000	Guaranteed Loan Level - Used Authority
Credit	801000	Guaranteed Loan Level

**F346** To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	802000	Guaranteed Loan Level - Apportioned
Credit	804500	Guaranteed Loan Level - Unused Authority

## U.S. Standard General Ledger

## Account Transactions

**F348** To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	805300	Guaranteed Loan New Disbursements by Lender
Credit	807000	Guaranteed Loan Cumulative Disbursements by Lenders

**F350** To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	807000	Guaranteed Loan Cumulative Disbursements by Lenders
Credit	806500	Guaranteed Loan Collections, Defaults, and Adjustments

**F352** To record the closing of all unused guaranteed loan authority no longer available for use.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	804500	Guaranteed Loan Level - Unused Authority
Credit	801000	Guaranteed Loan Level

**F354** To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F356** To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

**F358** To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

**Budgetary Entry**

Debit	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

**Proprietary Entry**

None

**F359** To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

**Budgetary Entry**

Debit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit	439400	Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F360** To reclassify a temporary reduction/cancellation at year-end.

**Comment:** Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**F362** To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**

None

**F364** To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F366** To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury managed trust funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**

None

**F368** To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**F369** To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F370** To record the closing of memorandum accounts for purchases.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

None

**Memorandum Entry**

Debit	880100	Offset for Purchases of Assets
Credit	880200	Purchases of Property, Plant, and Equipment
Credit	880300	Purchases of Inventory and Related Property
Credit	880400	Purchases of Assets - Other

**F372** To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

**Comment:** Reverse this transaction for the receiving entity. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

None

**F374** To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F376** To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

**Proprietary Entry**

None

**F378** To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year

**Proprietary Entry**

None

**F380** To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423000	Unfilled Customer Orders Without Advance - Transferred
Credit	422100	Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F382** To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

None

**F384** To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

**Budgetary Entry**

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

None

**F386** To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423300	Reimbursements Earned - Receivable - Transferred
Credit	425100	Reimbursements Earned - Receivable

**Proprietary Entry**

None



## U.S. Standard General Ledger

## Account Transactions

**F388** To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423400	Other Federal Receivables - Transferred
Credit	428700	Other Federal Receivables

**Proprietary Entry**

None

**F390** To record the closing of canceled authority for partial cancellations.

**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

Debit	435100	Partial or Early Cancellation of Authority
Credit	420100	Total Actual Resources - Collected

**Proprietary Entry**

None

**F391** To close temporary sequester returned for cancellation.

**Comment:** While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

**Budgetary Entry**

Debit	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	438500	Temporary Sequester Returned for Cancellation

**Proprietary Entry**

None

**F392** To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred
Credit	413700	Transfers of Contract Authority - Allocation

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

**F393** To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit	413700	Transfers of Contract Authority - Allocation
Credit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred

**Proprietary Entry**

None

**F396** To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

**Budgetary Entry**

Debit	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**Proprietary Entry**

None

**F398** To record the closing of USSGL account 417112 back to USSGL account 417100.

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Debit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Credit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

**Proprietary Entry**

None

**F399** To record the closing of USSGL account 417212 back to USSGL account 417200.

**Budgetary Entry**

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Debit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year

**Proprietary Entry**

None

## U.S. Standard General Ledger

## Account Transactions

## G100 - G299 Memorandum Entries - All Memorandum Entries (Excluding Closing Memorandum Entries)

**G102** To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	801000	Guaranteed Loan Level
Credit	801500	Guaranteed Loan Level - Unapportioned

**G104** To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	801500	Guaranteed Loan Level - Unapportioned
Credit	802000	Guaranteed Loan Level - Apportioned

**G106** To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	802000	Guaranteed Loan Level - Apportioned
Credit	804000	Guaranteed Loan Level - Used Authority

**G108** To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	805000	Guaranteed Loan Principal Outstanding
Credit	805300	Guaranteed Loan New Disbursements by Lender

**G110** To record principal reduction due to repayment, default, or adjustment.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	806500	Guaranteed Loan Collections, Defaults, and Adjustments
Credit	805000	Guaranteed Loan Principal Outstanding

## U.S. Standard General Ledger

## Account Transactions

**G120** To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

None

**Memorandum Entry**

Debit	880200	Purchases of Property, Plant, and Equipment
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Credit	880100	Offset for Purchases of Assets
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**G122** To record activity for current-year purchases of inventory and related property.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	880300	Purchases of Inventory and Related Property
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Credit	880100	Offset for Purchases of Assets
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**G124** To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.)

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

**Budgetary Entry**

None

**Memorandum Entry**

Debit	880400	Purchases of Assets - Other
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Credit	880100	Offset for Purchases of Assets
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## U.S. Standard General Ledger

## Account Transactions

## H100 - H799 Other Specialized Transaction Entries - Other

**H100** To record equity contributions to increase fiduciary net assets.

**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	141000	Advances and Prepayments
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress

## U.S. Standard General Ledger

## Account Transactions

Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	341000	Contributions to Fiduciary Net Assets

## U.S. Standard General Ledger

## Account Transactions

**H200** To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	342000	Withdrawals or Distributions of Fiduciary Net Assets
Credit	101000	Fund Balance With Treasury
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	141000	Advances and Prepayments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

## U.S. Standard General Ledger

## Account Transactions

Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

**H300** To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit	340000	Fiduciary Net Assets
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses From Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year



## U.S. Standard General Ledger

## Account Transactions

**H301** To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	590000	Other Revenue
Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	340000	Fiduciary Net Assets
Credit	520900	Contra Revenue for Services Provided
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	590900	Contra Revenue for Other Revenue

## U.S. Standard General Ledger

## Account Transactions

**H310** To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit	341000	Contributions to Fiduciary Net Assets
Credit	340000	Fiduciary Net Assets

**H312** To close equity withdrawals or disbursements to fiduciary net assets.

**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit	340000	Fiduciary Net Assets
Credit	342000	Withdrawals or Distributions of Fiduciary Net Assets

**H400** To record warrant for Quota increase in the International Monetary Fund assets.

**Budgetary Entry**

Debit	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Debit	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**H402** To record the present value payment in the International Monetary Fund.

**Comment:** While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit	729090	Losses on International Monetary Fund Assets
Credit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

## U.S. Standard General Ledger

## Account Transactions

**H406** To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

**Budgetary Entry**

Debit	411990	Other Appropriations Realized - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**H410** To record an increase of the Letter of Credit for the International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119309	International Monetary Fund - Currency Holdings
Credit	119305	International Monetary Fund - Letter of Credit

**H412** To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119305	International Monetary Fund - Letter of Credit
Debit	119333	International Monetary Fund - Reserve Position
Credit	101000	Fund Balance With Treasury
Credit	119309	International Monetary Fund - Currency Holdings

**H420** To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**H422** To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

Debit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

## U.S. Standard General Ledger

## Account Transactions

**H424** To record a decrease for the maintenance of value adjustment and transfer the excess.

**Budgetary Entry**

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Debit	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)
Credit	417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund

**Proprietary Entry**

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**H426** To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.

**Budgetary Entry**

Debit	417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**H428** To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

**Budgetary Entry**

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	435190	Partial Cancellation of Authority - International Monetary Fund

**Proprietary Entry**

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

**H430** To record payment vouchers.

**Comment:** Reverse this TC for amendments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119305	International Monetary Fund - Letter of Credit
Credit	101000	Fund Balance With Treasury

**H432** To record a decrease to the Reserve Position.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119309	International Monetary Fund - Currency Holdings
Credit	119333	International Monetary Fund - Reserve Position

## U.S. Standard General Ledger

## Account Transactions

**H434** To record a decrease in Currency.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119307	International Monetary Fund - Dollar Deposits With the IMF
Credit	119090	Other Cash - International Monetary Fund

**H436** To record a decrease in the Quota due to CVA.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit	119309	International Monetary Fund - Currency Holdings

**H438** To record a gain in the Quota.

**Budgetary Entry**

Debit	429590	Adjustments to the International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	119309	International Monetary Fund - Currency Holdings
Credit	719090	Gains on International Monetary Fund Assets

**H440** To record a loss in the Quota.

**Budgetary Entry**

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	429590	Adjustments to the International Monetary Fund

**Proprietary Entry**

Debit	729090	Losses on International Monetary Fund Assets
Credit	119309	International Monetary Fund - Currency Holdings

**H442** To record the issuance of a new loan to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	135090	Loans Receivable - International Monetary Fund
Credit	101000	Fund Balance With Treasury

## U.S. Standard General Ledger

## Account Transactions

**H444** To record the repayment on the loan.

**Comment:** Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund
Credit	135090	Loans Receivable - International Monetary Fund

**H446** To record in the FX rate change for loans (decrease in allowance/gain.)

**Budgetary Entry**

Debit	429590	Adjustments to the International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund
Credit	719090	Gains on International Monetary Fund Assets

**H448** To record warrant for FX rate change.

**Budgetary Entry**

Debit	411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

**H449** To record in the FX rate change for loans (increase in allowance/loss.)

**Budgetary Entry**

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	429590	Adjustments to the International Monetary Fund

**Proprietary Entry**

Debit	729090	Losses on International Monetary Fund Assets
Credit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund

## U.S. Standard General Ledger

## Account Transactions

**H450** To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit	119305	International Monetary Fund - Letter of Credit

**H480** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
Debit	420190	Total Actual Resources - Collected - International Monetary Fund
Credit	411990	Other Appropriations Realized - International Monetary Fund
Credit	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Credit	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				101000	Fund Balance With Treasury				
Debit					Credit				
A104	A410	B123	C146	C615	A112	A432	B105	B136	D149AP
A105	A418	B125	C149	C616	A132	A434	B106	B137	D306
A110	A420	B127	C151	C618	A133	A440	B107	B137AP	D436
A133AP	A436	B135	C153	C619	A134	A442	B108	B138	D437
A147	A438	B150R	C154	C621	A135AP	A452	B109	B139	D438
A155	A444	B602	C155	C622	A136	A464	B110	B143	D502
A156	A446	C103	C156	C624	A141	A466	B111	B150	D506
A157	A448	C106	C158	C626	A144	A469	B112	B160	D507
A168	A450	C107	C171	C628	A145	A476	B113	B160AP	D622
A170	A460	C108	C172	C630	A146	A477	B114	B162	E509
A171	A462	C109	C176	C636	A160	A478	B115	B162AP	F106
A175	A467	C111	C182	C638	A169	A484	B116	B163	F108
A181	A472	C112	C185	C640	A180	A486	B118	B163AP	F110
A184	A474	C114	C186	C646	A183	A488	B119	B165	F119
A185	A475	C116	C188	C647	A185AP	A490	B120	B166	F120
A186	A480	C117	C189	C702	A189	A491	B121	B202	F121
A188	A482	C120	C190	C704	A207	A492	B121AP	B308	F122
A189AP	A492R	C121	C196	C706	A210	A504	B122	C149AP	F124
A195	A493	C122	C200	C708	A217AP	A512	B124	C151AP	F127
A198	A502	C123	C202	D108	A218	A513	B124AP	C153AP	F128AP
A199AP	A503	C124	C204	D308AP	A218AP	A514	B126	C163	F146
A200	A506	C125	C413	D310	A222AP	A518	B126AP	C406	F148
A201	A508	C128	C452	D504	A223	A526	B128	C408	F311
A202	A510	C130	C453	F107	A223AP	A530	B128AP	C432	H200
A203	A511	C132	C454	F108R	A224	A538	B129	C452AP	H412
A209	A522	C134	C602	H100	A404	A542	B130	C456	H420
A212	A524	C135	C603	H400	A406	A546	B131	C457	H424
A217	A528	C136	C604	H406	A412	A712	B132	C458	H428
A217AP	A530R	C137	C605	H422	A414	B102	B132AP	C780	H430
A218AP	A531	C138	C606	H426	A417	B103	B133	D122	H442
A220	A536	C139	C607	H444	A430	B104	B135AP	D126	
A222	A540	C140	C608	H448					
A222AP	A544	C141	C610						
A223AP	A704	C141AP	C611						
A225	A708	C143	C612						
A408	B121AP	C145	C614						

R = The USSGL transaction mentions 'Reverse' in the Comment.

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>109000</b>	<b>Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer</b>						
<b>Debit</b>					<b>Credit</b>				
A196AP	A197	A215	A224	A226	A198	A214	A227		
					A199AP	A225	F311		

Account Number and Title:		<b>111000</b>	<b>Undeposited Collections</b>						
<b>Debit</b>					<b>Credit</b>				
C144	C169	C174	D310	D556	C144R	C171	C176	D306	

Account Number and Title:		<b>112000</b>	<b>Imprest Funds</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D502				D306	D504			

Account Number and Title:		<b>112500</b>	<b>U.S. Debit Card Funds</b>						
<b>Debit</b>					<b>Credit</b>				
D502					B309	B606			

Account Number and Title:		<b>113000</b>	<b>Funds Held Outside of Treasury - Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
A250	C750	C753	D310		B150R	B152	B154	D306	H200
A251	C751	C754	H100						
B150	C752	C755							

Account Number and Title:		<b>113500</b>	<b>Funds Held Outside of Treasury - Non-Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
C108	C150	H100			D506	H200			

Account Number and Title:		<b>113510</b>	<b>Restricted Cash Held Outside of Treasury - Non-Budgetary</b>						
<b>Debit</b>					<b>Credit</b>				
C108	C150				D506				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>119000</b>	<b>Other Cash</b>				
<b>Debit</b>					<b>Credit</b>				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:				<b>119090</b>	<b>Other Cash - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
					H434				

Account Number and Title:				<b>119305</b>	<b>International Monetary Fund - Letter of Credit</b>				
<b>Debit</b>					<b>Credit</b>				
H412	H430				H410	H450			

Account Number and Title:				<b>119306</b>	<b>International Monetary Fund - Receivable/Payable Currency Valuation Adjustment</b>				
<b>Debit</b>					<b>Credit</b>				
H436	H450				H402				

Account Number and Title:				<b>119307</b>	<b>International Monetary Fund - Dollar Deposits With the IMF</b>				
<b>Debit</b>					<b>Credit</b>				
H434									

Account Number and Title:				<b>119309</b>	<b>International Monetary Fund - Currency Holdings</b>				
<b>Debit</b>					<b>Credit</b>				
H410	H432	H438			H412	H436	H440		

Account Number and Title:				<b>119333</b>	<b>International Monetary Fund - Reserve Position</b>				
<b>Debit</b>					<b>Credit</b>				
H412					H432				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>119400</b>	<b>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</b>				
<b>Debit</b>					<b>Credit</b>				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

Account Number and Title:				<b>119500</b>	<b>Other Monetary Assets</b>				
<b>Debit</b>					<b>Credit</b>				
C150	D310	H100			D306	H200			

Account Number and Title:				<b>120000</b>	<b>Foreign Currency</b>				
<b>Debit</b>					<b>Credit</b>				
B140	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603		C440	D572	D579R	H200	

Account Number and Title:				<b>120500</b>	<b>Foreign Currency Denominated Equivalent Assets</b>				
<b>Debit</b>					<b>Credit</b>				
B144	C115	C157	D575	D600	B146	C126	D573		

Account Number and Title:				<b>120900</b>	<b>Uninvested Foreign Currency</b>				
<b>Debit</b>					<b>Credit</b>				
C113	C126	C127	C600	C601	B144	B153			

Account Number and Title:				<b>123000</b>	<b>Foreign Currency Held Outside Of Treasury - Budgetary</b>				
<b>Debit</b>					<b>Credit</b>				
B150					B150R	B154			

Account Number and Title:				<b>123500</b>	<b>Foreign Currency Held Outside Of Treasury - Non-Budgetary</b>				
<b>Debit</b>					<b>Credit</b>				
C108	C150				D506				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>131000</b>	<b>Accounts Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
A489	C403	C420	C610	D437	A195	C130	C141AP	C413	F144	
A498	C404AP	C422	C644	D578	A499	C136	C143	C647	H200	
A543	C406	C425	C648	E604	A502	C137	C146	D306		
A714	C412	C428	C650	F144AP	A541	C138	C178	D408		
B104AP	C414	C430	D128	H100	C106	C139	C186	D576		
B108AP	C415	C438	D130		C109	C140	C194	E508		
C402	C416	C440	D310							

Account Number and Title:					<b>131900</b>	<b>Allowance for Loss on Accounts Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D402R	D408	E508		D310	D404	D420	E604		
					D402	D405	D424			

Account Number and Title:					<b>132000</b>	<b>Funded Employment Benefit Contributions Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
A715	C420	D310	E604	H100	A195	C185	E508			
C416	C422	D437	F144AP		C109	D306	H200			

Account Number and Title:					<b>132100</b>	<b>Unfunded FECA Benefit Contributions Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
C421										

Account Number and Title:					<b>132500</b>	<b>Taxes Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
C402	C404AP	C422	D310	E604	C141AP	C143	D306	D410	E508	

Account Number and Title:					<b>132900</b>	<b>Allowance for Loss on Taxes Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
D306	D402R	D410	E508		D310	D402	D404	D424	E604	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				133000	Receivable for Transfers of Currently Invested Balances				
Debit				Credit					
A161	A177	A516	D310		A135AP	A181	A442	A524	F123AP
A173	A416	A532	E604		A157	A420	A452	A536	
					A165	A422	A518	D306	
					A175	A440	A519	E508	

Account Number and Title:				133500	Expenditure Transfers Receivable				
Debit				Credit					
A458	A498	D144	E604		A456	A502	D144R	E508	
A489	A543	D310			A499	A541	D306		

Account Number and Title:				134000	Interest Receivable - Not Otherwise Classified				
Debit				Credit					
C402	C420	C437AP	E604		A195	C109	C143	C162	D416
C404AP	C422	D310	F144AP		A250	C140	C146	C163	E508
C416	C435	D437	H100		A251	C141AP	C161	D306	H200

Account Number and Title:				134100	Interest Receivable - Loans				
Debit				Credit					
B104AP	C416	C428	D310	F144AP	A195	C140	C161	C444	D416
C402	C420	C435	D437	H100	A250	C141AP	C162	C614	D426
C404AP	C422	C437AP	E604		A251	C143	C163	D306	E508
					C109	C146	C409	D414	H200

Account Number and Title:				134200	Interest Receivable - Investments				
Debit				Credit					
B124AP	B153	C416	C423	D437	A195	C126	C146	C454	D416
B126AP	B160AP	C417	C450	E604	A250	C127	C156	C455	E508
B128AP	B162AP	C418	C456	F144AP	A251	C140	C417R	C600	H200
B129	B163AP	C419	C457	H100	C109	C141AP	C452	C601	
B132AP	C402	C420	C458		C113	C143	C453	D306	
B133	C404AP	C422	D310						

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AP = The USSGL transaction mentions 'Also Post' in the Comment.

**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>134300</b>	<b>Interest Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	D437	F144AP	A195	C109	C143	D416	
C404AP	C420	D310	E604	H100	A250	C140	C146	E508	
					A251	C141AP	D306	H200	

Account Number and Title:		<b>134400</b>	<b>Interest Receivable on Special Drawing Rights (SDR)</b>						
<b>Debit</b>					<b>Credit</b>				
D612	D614				C146	D616			

Account Number and Title:		<b>134500</b>	<b>Allowance for Loss on Interest Receivable - Loans</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D416	D426	E508		D310	D404	D420	D424	E604

Account Number and Title:		<b>134600</b>	<b>Allowance for Loss on Interest Receivable - Investments</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		<b>134700</b>	<b>Allowance for Loss on Interest Receivable - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		<b>134800</b>	<b>Allowance for Loss on Interest Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		<b>134900</b>	<b>Interest Receivable on Uninvested Funds</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	F144AP		A195	C109	C140	C146	
C404AP	C420	D437							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>135000</b>	<b>Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
B104AP	C409	C432	D437		C109	C161	C180	D412	D442	
C152	C428	C616	E604		C148	C162	C614	D414	E508	
C408	C431	D310	H100		C149	C163	D306	D426	H200	

Account Number and Title:					<b>135090</b>	<b>Loans Receivable - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>					
H442					H444					

Account Number and Title:					<b>135100</b>	<b>Capitalized Loan Interest Receivable - Non-Credit Reform</b>				
<b>Debit</b>					<b>Credit</b>					
C444	H100				C151	H200				

Account Number and Title:					<b>135900</b>	<b>Allowance for Loss on Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>					
C180	D306	D412	E508		D310	D404	E604			

Account Number and Title:					<b>135990</b>	<b>Allowance for Loss on Loans Receivable - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>					
H444	H446				H449					

Account Number and Title:					<b>136000</b>	<b>Penalties and Fines Receivable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>					
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D406	H200	
C404AP	C420	D310	E604	H100	C109	C143	D306	E508		

Account Number and Title:					<b>136100</b>	<b>Penalties and Fines Receivable - Loans</b>				
<b>Debit</b>					<b>Credit</b>					
C402	C416	C422	D437	F144AP	A195	C146	D406	H200		
C404AP	C420	D310	E604	H100	C109	D306	E508			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>136300</b>	<b>Penalties and Fines Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D406	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

Account Number and Title:		<b>136500</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Loans</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>136700</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>136800</b>	<b>Allowance for Loss on Penalties and Fines Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		<b>137000</b>	<b>Administrative Fees Receivable - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D407	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

Account Number and Title:		<b>137100</b>	<b>Administrative Fees Receivable - Loans</b>						
<b>Debit</b>					<b>Credit</b>				
B104AP	C416	C428	E604		A195	C141AP	C146	D407	H200
C402	C420	D310	F144AP		C109	C143	D306	E508	
C404AP	C422	D437	H100						

Account Number and Title:		<b>137300</b>	<b>Administrative Fees Receivable - Taxes</b>						
<b>Debit</b>					<b>Credit</b>				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D407	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>137400</b>	<b>Criminal Restitution Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
C402	C420	D310	F144AP		A195	C141AP	C146	D406	
C404AP	C422	D437			C109	C143	D306		

Account Number and Title:				<b>137500</b>	<b>Allowance for Loss on Administrative Fees Receivable - Loans</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:				<b>137700</b>	<b>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:				<b>137800</b>	<b>Allowance for Loss on Administrative Fees Receivable - Taxes</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:				<b>137900</b>	<b>Allowance for Loss on Criminal Restitution Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D406				D310	D404			

Account Number and Title:				<b>138000</b>	<b>Loans Receivable - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
C408	C433	C446	D310	E604	C107	C153	D306	D413	E508

Account Number and Title:				<b>138100</b>	<b>Interest Receivable - Loans - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
C420	C436	E604			C107	C143	D306	E508	
C434	D310	F144AP			C141AP	C446	D415		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>138400</b>	<b>Interest Receivable - Foreign Currency Denominated Assets</b>				
<b>Debit</b>					<b>Credit</b>				
B144	C420	F144AP			C115	C126	C157		

Account Number and Title:				<b>138500</b>	<b>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D402R	D415	E508		C434	D310	D402	D424	E604

Account Number and Title:				<b>138900</b>	<b>Allowance for Subsidy - Loans - Troubled Assets Relief Program</b>				
<b>Debit</b>					<b>Credit</b>				
D306	D413	E118	E508		C103	C118	C438	E604	
					C107	C433	D310		

Account Number and Title:				<b>139000</b>	<b>Appropriated Dedicated Collections Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
A184									

Account Number and Title:				<b>139900</b>	<b>Allowance for Subsidy</b>				
<b>Debit</b>					<b>Credit</b>				
C163	D149	D414	E118		A202AP	C103	C163	C428	E604
C612	D150AP	D437	E508		A204	C109	C412	C438	
D147	D306	D580			B104AP	C118	C413	D310	

Account Number and Title:				<b>141000</b>	<b>Advances and Prepayments</b>				
<b>Debit</b>					<b>Credit</b>				
A496	A550	B309	D122	H100	A494	A548	B604	C130	D306
A497	B308	B410	D310		A495	B414	C112	D130	H200

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>151100</b>	<b>Operating Materials and Supplies Held for Use</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D310	D545	E602	B108AP	C646	D306	D544	E602
B406	D107	D526AP	D546	E606	C132	C648	D308AP	D566	
B604	D126	D530	D566R		C134	D102	D418	D568	
C164	D134	D540	D569		C414	D108	D540R	E406	
					C644	D110	D542	E510	

Account Number and Title:				<b>151200</b>	<b>Operating Materials and Supplies Held in Reserve for Future Use</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D310	D566R		B108AP	D102	D308AP	D546	
B406	D107	D540	D569		C132	D108	D418	D566	
B604	D126	D544	E602		C134	D110	D540R	D568	
C164	D134	D545	E606		C414	D306	D542	E510	

Account Number and Title:				<b>151300</b>	<b>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D542	E602	E606		C626	D306	D546	E510	

Account Number and Title:				<b>151400</b>	<b>Operating Materials and Supplies Held for Repair</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D526	D540	E602	E606	D306	D530	D542		
					D526AP	D540R	E510		

Account Number and Title:				<b>151600</b>	<b>Operating Materials and Supplies in Development</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E602		B108AP	C644	D108	D418	E602
B406	D107	D310	E606		C132	C646	D110	D542	
B604	D126	D514			C134	C648	D306	D545	
					C414	D102	D308AP	E510	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>151900</b>	<b>Operating Materials and Supplies - Allowance</b>						
<b>Debit</b>					<b>Credit</b>				
C644	C648	D528R	E510		D310	D528	D540	E606	
C646	D306	D540R							

Account Number and Title:		<b>152100</b>	<b>Inventory Purchased for Resale</b>						
<b>Debit</b>					<b>Credit</b>				
B402	D106	D310	D566R		B108AP	C646	D306	D523	D568
B406	D107	D522R	D569		C132	C648	D308AP	D524	E408
B430	D126	D524R	E602		C134	D102	D418	D534	E510
B604	D134	D540	E606		C414	D108	D428	D540R	E602
					C644	D110	D522	D566	

Account Number and Title:		<b>152200</b>	<b>Inventory Held in Reserve for Future Sale</b>						
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E602		B108AP	C414	D110	D428	
B406	D107	D310	E606		C132	D102	D306	D522R	
B604	D126	D522			C134	D108	D308AP	E510	

Account Number and Title:		<b>152300</b>	<b>Inventory Held for Repair</b>						
<b>Debit</b>					<b>Credit</b>				
C430	D524	D540	E414	E606	D306	D524R	D540R		
D310	D534	E412	E602		D428	D536	E510		

Account Number and Title:		<b>152400</b>	<b>Inventory - Excess, Obsolete, and Unserviceable</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D523	E602	E606		C626	D306	D428	E510	

Account Number and Title:		<b>152500</b>	<b>Inventory - Raw Materials</b>						
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	E602		B108AP	C644	D108	D418	E510
B406	D106	D134	E606		C132	C646	D110	D428	
B604	D107	D310			C134	C648	D306	D516	
					C414	D102	D308AP	E406	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				152600	Inventory - Work-in-Process				
Debit					Credit				
D106	D134	D516	E602		B108AP	C644	D108	D418	E406
D107	D310	E114	E606		C132	C646	D110	D428	E510
D126	D514	E404			C134	C648	D306	D520	
					C414	D102	D308AP	E116	

Account Number and Title:				152700	Inventory - Finished Goods				
Debit					Credit				
B402	D106	D310	D540		B108AP	C646	D306	D523	E116
B406	D107	D520	E114		C132	C648	D308AP	D524	E406
B604	D126	D522R	E602		C134	D102	D418	D534	E408
C164	D134	D524R	E606		C414	D108	D428	D538	E510
					C644	D110	D522	D540R	

Account Number and Title:				152900	Inventory - Allowance				
Debit					Credit				
C644	D306	D538	E109R		C430	D532	E410		
C646	D418	D540R	E510		D310	D540	E606		
C648	D428	E109							

Account Number and Title:				153100	Seized Monetary Instruments				
Debit					Credit				
C166	D310	E606			C170	C174R	D306	D555	E510

Account Number and Title:				153200	Seized Cash Deposited				
Debit					Credit				
C170	D310				D306	D506	D588		

Account Number and Title:				154100	Forfeited Property Held for Sale				
Debit					Credit				
B432	C178	D554			C636R	C646	D418	D558	
B434	D310	E606			C638	C648	D430	D562	
					C644	D306	D556	E510	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>154200</b>	<b>Forfeited Property Held for Donation or Use</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D558	D562	E606		D306	D430	D560	E504	E510

Account Number and Title:				<b>154900</b>	<b>Forfeited Property - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
B130	C646	D306	D430		D310	E418	E606		
C644	C648	D418	E510						

Account Number and Title:				<b>155100</b>	<b>Foreclosed Property</b>				
<b>Debit</b>					<b>Credit</b>				
B116	C161	C163	D426	E606	C109	C614	C628	E510	
B428	C162	D310	D437		C612	C616	D306		

Account Number and Title:				<b>155900</b>	<b>Foreclosed Property - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
B114	D306	E510			D310	D426	D518	E606	

Account Number and Title:				<b>156100</b>	<b>Commodities Held Under Price Support and Stabilization Support Programs</b>				
<b>Debit</b>					<b>Credit</b>				
B402	B604	D106	D126	D310	B108AP	C642	D102	D308AP	E506
B406	C180	D107	D134	E606	C132	C644	D108	D418	E510
					C134	C646	D110	D432	
					C414	C648	D306	E408	

Account Number and Title:				<b>156900</b>	<b>Commodities - Allowance</b>				
<b>Debit</b>					<b>Credit</b>				
C642	C646	D306	D432		D310	D564	E606		
C644	C648	D418	E510						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		157100		Stockpile Materials Held in Reserve					
Debit					Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	D548	E416
B406	D106	D126	D310		C132	D102	D306	D550	E510
					C134	D108	D308AP	D552	

Account Number and Title:		157200		Stockpile Materials Held for Sale					
Debit					Credit				
B402	C164	D126	D552		B108AP	C414	D108	D308AP	E408
B406	D106	D134	E606		C132	C630	D110	D548	E510
B604	D107	D310			C134	D102	D306	D550	

Account Number and Title:		159100		Other Related Property					
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C414	C648	D110	D418
B406	C164	D107	D134	E606	C132	C644	D102	D306	E510
					C134	C646	D108	D308AP	

Account Number and Title:		159900		Other Related Property - Allowance					
Debit					Credit				
C644	C648	D418			D310	E606			
C646	D306	E510							

Account Number and Title:		161000		Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
B124	B143	C148	D591		B141	C123	C603	C608	E512
B126	B146	C452AP	D602		B210	C124	C604	C611	H200
B128	B165	C784	E608		C120	C125	C605	C619	
B132	B166	D310	H100		C121	C431	C606	C621	
					C122	C602	C607	D306	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>161100</b>	<b>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C124	C606	C608	C621	E512	B128	B166	D310	E608	H100
C125	C607	C611	D306	H200					

Account Number and Title:				<b>161200</b>	<b>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
B126	B165	D310	E608	H100	C122	C602	C604	C619	E512
					C123	C603	C605	D306	H200

Account Number and Title:				<b>161300</b>	<b>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C122	C603	C619	E608		C124	C607	C621	E117R	H200
C123	C604	E117	H100		C125	C608	D306	E512	
C602	C605	E512			C606	C611	D310	E608	

Account Number and Title:				<b>161800</b>	<b>Market Adjustment - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:				<b>162000</b>	<b>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>162100</b>	<b>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
C124	C607	C621	D600		B128	B166	D310	E608	H100
C125	C608	C622	E512						
C606	C611	D306	H200						

Account Number and Title:				<b>162200</b>	<b>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

Account Number and Title:				<b>162300</b>	<b>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
C122	C603	C624	E115	E608	C124	C607	C622	E117R	
C123	C604	C702	E117	H100	C125	C608	C706	E512	
C202	C605	C704	E121		C204	C611	C708	E608	
C602	C619	D310	E512		C606	C621	D306	H200	

Account Number and Title:				<b>163000</b>	<b>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200

Account Number and Title:				<b>163100</b>	<b>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
C128	C618	D306	E512	H200	B128	B166	D310	E608	H100

Account Number and Title:				<b>163300</b>	<b>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E113	E119	E608	H100	C128	C618	D306	E512	H200

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>164200</b>	<b>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				<b>164400</b>	<b>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				<b>164600</b>	<b>Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
C204	C706	C708			B163				

Account Number and Title:				<b>164700</b>	<b>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
B162					C202	C702	C704		

Account Number and Title:				<b>165000</b>	<b>Preferred Stock in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B200					C609				

Account Number and Title:				<b>165100</b>	<b>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
D503					C609	D503R			

Account Number and Title:				<b>165200</b>	<b>Common Stock Warrants in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B200					C609				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>165300</b>	<b>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
D503					C609	D503R			

Account Number and Title:				<b>167000</b>	<b>Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
B153	C113	D600			B146	C127	C601		
					C126	C600	D601		

Account Number and Title:				<b>167100</b>	<b>Discount on Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
C423	C601				B153	D600			

Account Number and Title:				<b>167200</b>	<b>Premium on Foreign Investments</b>				
<b>Debit</b>					<b>Credit</b>				
B153	D600				C419	C600			

Account Number and Title:				<b>167900</b>	<b>Foreign Exchange Rate Revalue Adjustments - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D575	D592	D601			D573	D594	D603		

Account Number and Title:				<b>169000</b>	<b>Other Non-Federal Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E608	H100			C622	C624	D306	E512	H200

Account Number and Title:				<b>171100</b>	<b>Land and Land Rights</b>				
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	E606		B108AP	C644	D108	D418	
B406	D106	D134	H100		C132	C646	D110	E502	
B604	D107	D310			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>171200</b>	<b>Improvements to Land</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E606		B108AP	C644	D108	D418	
B406	D107	D310	H100		C132	C646	D110	E502	
B604	D126	D510			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account Number and Title:				<b>171900</b>	<b>Accumulated Depreciation on Improvements to Land</b>				
<b>Debit</b>					<b>Credit</b>				
C644	C648	D418	E510		D310	E120	E606		
C646	D306	E502							

Account Number and Title:				<b>172000</b>	<b>Construction-in-Progress</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	E606		B108AP	C613	D102	D308AP	H200
B406	D107	D310	H100		C132	C644	D108	D418	
B604	D126	D514			C134	C646	D110	D510	
					C414	C648	D306	E510	

Account Number and Title:				<b>173000</b>	<b>Buildings, Improvements, and Renovations</b>				
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				<b>173900</b>	<b>Accumulated Depreciation on Buildings, Improvements, and Renovations</b>				
<b>Debit</b>					<b>Credit</b>				
C613	C646	D306	E502		D310	E120	E606		
C644	C648	D418	E510						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>174000</b>	<b>Other Structures and Facilities</b>						
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:		<b>174900</b>	<b>Accumulated Depreciation on Other Structures and Facilities</b>						
<b>Debit</b>					<b>Credit</b>				
C613	C646	D306	E502		D310	D434	E120	E606	
C644	C648	D418	E510						

Account Number and Title:		<b>175000</b>	<b>Equipment</b>						
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D510	E606	B108AP	C414	D102	D306	E502
B406	D106	D134	D514	H100	C132	C610	D108	D308AP	E510
B604	D107	D310	D560		C134	C613	D110	D418	H200

Account Number and Title:		<b>175900</b>	<b>Accumulated Depreciation on Equipment</b>						
<b>Debit</b>					<b>Credit</b>				
C610	D306	E502			D310	E120	E606		
C613	D418	E510							

Account Number and Title:		<b>181000</b>	<b>Assets Under Capital Lease</b>						
<b>Debit</b>					<b>Credit</b>				
B438	D310	D514	E606	H100	B108AP	C414	C648	D308AP	H200
					C132	C610	D108	D418	
					C134	C644	D306	E510	

Account Number and Title:		<b>181900</b>	<b>Accumulated Depreciation on Assets Under Capital Lease</b>						
<b>Debit</b>					<b>Credit</b>				
C610	C648	D418			D310	E120	E606		
C644	D306	E510							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		182000		Leasehold Improvements					
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C610	D102	D308AP	
B406	D106	D134	D514		C132	C613	D108	D418	
B604	D107	D310	E606		C134	C644	D110	E510	
					C414	C648	D306	H200	

Account Number and Title:		182900		Accumulated Amortization on Leasehold Improvements					
Debit					Credit				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

Account Number and Title:		183000		Internal-Use Software					
Debit					Credit				
B402	C164	D126	D512	H100	B108AP	C414	D102	D306	E510
B406	D106	D134	D514		C132	C610	D108	D308AP	H200
B604	D107	D310	E606		C134	C613	D110	D418	

Account Number and Title:		183200		Internal-Use Software in Development					
Debit					Credit				
B402	D106	D134	E606		B108AP	C414	D102	D306	D512
B406	D107	D310	H100		C132	C610	D108	D308AP	E510
B604	D126	D514			C134	C613	D110	D418	H200

Account Number and Title:		183900		Accumulated Amortization on Internal-Use Software					
Debit					Credit				
C610	C613	D306	D418	E510	D310	E120	E606		

Account Number and Title:		184000		Other Natural Resources					
Debit					Credit				
B402	C164	D126	E606		B108AP	C414	D108	D308AP	
B406	D106	D134	H100		C132	C613	D110	E510	
B604	D107	D310			C134	D102	D306	H200	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>184900</b>	<b>Allowance for Depletion</b>					
<b>Debit</b>					<b>Credit</b>				
C613	D306	E510			D310	E120	E606		

Account Number and Title:			<b>189000</b>	<b>Other General Property, Plant, and Equipment</b>					
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	E606		B108AP	C610	D102	D308AP	H200
B406	D106	D134	H100		C132	C613	D108	D418	
B604	D107	D310			C134	C644	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:			<b>189900</b>	<b>Accumulated Depreciation on Other General Property, Plant, and Equipment</b>					
<b>Debit</b>					<b>Credit</b>				
C610	C644	D306	E502		D310	E120	E606		
C613	C648	D418	E510						

Account Number and Title:			<b>192300</b>	<b>Contingent Receivable for Capital Transfers</b>					
<b>Debit</b>					<b>Credit</b>				
D310	E516				D306	D581			

Account Number and Title:			<b>192500</b>	<b>Capital Transfers Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
D310	D581				C196	D306			

Account Number and Title:			<b>193000</b>	<b>Lessor Lease Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
C129	D437				C109	C733			

Account Number and Title:			<b>193900</b>	<b>Allowance for Loss on Lease Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
C733	D402R				D402				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>195000</b>	<b>Lessee Right-To-Use Lease Asset</b>						
<b>Debit</b>					<b>Credit</b>				
B437	D310	E606			C613	C731	C732	D306	E510

Account Number and Title:		<b>195900</b>	<b>Accumulated Amortization on Lessee Lease Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C613	C731	C732	D306	E510	D310	E127	E606		

Account Number and Title:		<b>198100</b>	<b>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</b>						
<b>Debit</b>					<b>Credit</b>				
C133									

Account Number and Title:		<b>199000</b>	<b>Other Assets</b>						
<b>Debit</b>					<b>Credit</b>				
B402	B604	D107	D134	E606	B108AP	C414	D110	E510	
B406	D106	D126	D310	H100	C132	D102	D306	H200	
					C134	D108	D308AP		

Account Number and Title:		<b>199500</b>	<b>General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed</b>						
<b>Debit</b>					<b>Credit</b>				
C613					C615				

Account Number and Title:		<b>211000</b>	<b>Accounts Payable</b>						
<b>Debit</b>					<b>Credit</b>				
A492	B121	B408	D110	D508	A492R	B405	B428	C614	D312
B110	B135AP	B446	D308	D618	A501	B406	B430	D106	D626
B115	B137AP	B450	D308AP	F128	A503	B412	B436	D107	E109
B120	B210	D102	D506		B402	B416	B444	D109	E204AP
					B403	B417	B452	D134	E412

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>211200</b>	<b>Accounts Payable for Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B120	B135AP	B408		C609	D312			
B115	B121	B137AP	D308						

Account Number and Title:				<b>212000</b>	<b>Disbursements in Transit</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B115	D308			B408	B410	D312		

Account Number and Title:				<b>213000</b>	<b>Contract Holdbacks</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D106	D134	D508	
B115	D102	D308			B406	D107	D312		

Account Number and Title:				<b>214000</b>	<b>Accrued Interest Payable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D102	D308	D616	B117	B418	D106	D134	D612
B112	B440	D110	D308AP		B416	B419	D107	D312	D614

Account Number and Title:				<b>214100</b>	<b>Accrued Interest Payable - Loans</b>				
<b>Debit</b>					<b>Credit</b>				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				<b>214200</b>	<b>Accrued Interest Payable - Debt</b>				
<b>Debit</b>					<b>Credit</b>				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				<b>214900</b>	<b>Accrued Interest Payable on Uninvested Funds</b>				
<b>Debit</b>					<b>Credit</b>				
D308					B112	B418	D312		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>215000</b>	<b>Payable for Transfers of Currently Invested Balances</b>				
<b>Debit</b>					<b>Credit</b>					
A160	A424	A446	A523	D308	A163	A426	A534	E610		
A167	A430	A454	A526	E514	A179	A520	D312			
A180	A444	A522	A538							

Account Number and Title:					<b>215500</b>	<b>Expenditure Transfers Payable</b>				
<b>Debit</b>					<b>Credit</b>					
A500R	D141	D308	F123AP		A500	D140	D312	E610		
A504	D142	E514								

Account Number and Title:					<b>216000</b>	<b>Entitlement Benefits Due and Payable</b>				
<b>Debit</b>					<b>Credit</b>					
B110	B408	D110	D308AP		B420	D107	D312			
B115	D102	D308			D106	D134	E106			

Account Number and Title:					<b>217000</b>	<b>Subsidy Payable to the Financing Account</b>				
<b>Debit</b>					<b>Credit</b>					
B105	D308	E514			B420	D312	E610			

Account Number and Title:					<b>218000</b>	<b>Loan Guarantee Liability</b>				
<b>Debit</b>					<b>Credit</b>					
B104	B417	D147	D308	E514	B104AP	C118	C427	D312	E610	
					C103	C412	C428	D580		
					C117	C413	C438	E122		

Account Number and Title:					<b>219000</b>	<b>Other Liabilities With Related Budgetary Obligations</b>				
<b>Debit</b>					<b>Credit</b>					
B110	B408	D110	D308AP		B402	D106	D112	D312	E108	
B115	D102	D308			B416	D107	D134	E102		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>219100</b>	<b>Liability for Employer Benefits and Claims Incurred but Not Reported</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

Account Number and Title:				<b>219200</b>	<b>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</b>				
<b>Debit</b>					<b>Credit</b>				
					D591				

Account Number and Title:				<b>219300</b>	<b>Allocation of Special Drawing Rights (SDRs)</b>				
<b>Debit</b>					<b>Credit</b>				
D610					D595	D608			

Account Number and Title:				<b>220000</b>	<b>Liability for Unpaid Insurance Claims</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B115	B408	D308		B402	B420	D134	D312	

Account Number and Title:				<b>220500</b>	<b>Liability for Unearned Insurance Premiums</b>				
<b>Debit</b>					<b>Credit</b>				
C424	D308				B602	D312			

Account Number and Title:				<b>221000</b>	<b>Accrued Funded Payroll and Leave</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

Account Number and Title:				<b>221100</b>	<b>Withholdings Payable</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>221300</b>	<b>Employer Contributions and Payroll Taxes Payable</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E104		

Account Number and Title:				<b>221500</b>	<b>Other Post Employment Benefits Due and Payable</b>				
<b>Debit</b>					<b>Credit</b>				
B110	B408	D110	D308AP		D106	D107	D134	D312	E106
B115	D102	D308							

Account Number and Title:				<b>221600</b>	<b>Pension Benefits Due and Payable to Beneficiaries</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				<b>221700</b>	<b>Benefit Premiums Payable to Carriers</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				<b>221800</b>	<b>Life Insurance Benefits Due and Payable to Beneficiaries</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				<b>222000</b>	<b>Unfunded Leave</b>				
<b>Debit</b>					<b>Credit</b>				
D308	E514				B420	D312	E610		

Account Number and Title:				<b>222500</b>	<b>Unfunded FECA Liability</b>				
<b>Debit</b>					<b>Credit</b>				
D308	E514				B422	D312	E610		

Account Number and Title:				<b>229000</b>	<b>Other Unfunded Employment Related Liability</b>				
<b>Debit</b>					<b>Credit</b>				
D308	E514				B420	B422	D312	E610	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>231000</b>	<b>Liability for Advances and Prepayments</b>						
<b>Debit</b>					<b>Credit</b>				
A477	A495	A711	B142	E514	A475	A497	C182	E610	
A491	A710	A712	D308	F110	A493	A704	D312		

Account Number and Title:		<b>232000</b>	<b>Other Deferred Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
C118	C426	D308	D562		A168	B432	B602	C116	
C424	C636R	D558			A221	B434	C114	D312	

Account Number and Title:		<b>233000</b>	<b>Unearned Lessor Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
C460	C733				C129				

Account Number and Title:		<b>240000</b>	<b>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</b>						
<b>Debit</b>					<b>Credit</b>				
B403	C144R	C605	D405	D588	C108	C417	C607	E115	
B407	C417R	C611	D506		C144	C425	C619	E205	
					C170	C603	C621		

Account Number and Title:		<b>241000</b>	<b>Liability for Clearing Accounts</b>						
<b>Debit</b>					<b>Credit</b>				
D507					A221	C111			

Account Number and Title:		<b>251000</b>	<b>Principal Payable to the Bureau of the Fiscal Service</b>						
<b>Debit</b>					<b>Credit</b>				
B120	B121AP	B135AP	D308	E514	A156	D312	E610		
B121	B131	B137AP	D440						

Account Number and Title:		<b>251100</b>	<b>Capitalized Loan Interest Payable - Non-Credit Reform</b>						
<b>Debit</b>					<b>Credit</b>				
B113	B121	B135AP	B137AP		A156	B440			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>252000</b>	<b>Principal Payable to the Federal Financing Bank</b>				
<b>Debit</b>					<b>Credit</b>				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:				<b>253000</b>	<b>Securities Issued by Federal Agencies Under General and Special Financing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
C780	D308				B123	B125	B127	D312	

Account Number and Title:				<b>253100</b>	<b>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
B127	D312				D308				

Account Number and Title:				<b>253200</b>	<b>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
D308					B125	D312			

Account Number and Title:				<b>253300</b>	<b>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
D308					D312	E124			

Account Number and Title:				<b>253400</b>	<b>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>				
<b>Debit</b>					<b>Credit</b>				
D312	E126				D308				

Account Number and Title:				<b>254000</b>	<b>Participation Certificates</b>				
<b>Debit</b>					<b>Credit</b>				
D308					D312				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>259000</b>	<b>Other Debt</b>						
<b>Debit</b>					<b>Credit</b>				
B122	D308				D312				

Account Number and Title:		<b>261000</b>	<b>Actuarial Pension Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B103	D308	D570	E106	E514	B420	D312	D571	E610	

Account Number and Title:		<b>262000</b>	<b>Actuarial Health Insurance Liability</b>						
<b>Debit</b>					<b>Credit</b>				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		<b>263000</b>	<b>Actuarial Life Insurance Liability</b>						
<b>Debit</b>					<b>Credit</b>				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		<b>265000</b>	<b>Actuarial FECA Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B426	D312	E610		

Account Number and Title:		<b>266000</b>	<b>Actuarial Liabilities for Federal Insurance and Guarantee Programs</b>						
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:		<b>267000</b>	<b>Actuarial Liabilities for Treasury-Managed Benefit Programs</b>						
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:		<b>269000</b>	<b>Other Actuarial Liabilities</b>						
<b>Debit</b>					<b>Credit</b>				
B426R	D308	D570	E514		B420	B426	D312	D571	E610

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>291000</b>	<b>Prior Liens Outstanding on Acquired Collateral</b>						
<b>Debit</b>					<b>Credit</b>				
B114	D308	E514			D312	D426	E610		

Account Number and Title:		<b>292000</b>	<b>Contingent Liabilities</b>						
<b>Debit</b>					<b>Credit</b>				
B424R	D308	E514			B424	E610			

Account Number and Title:		<b>292200</b>	<b>Contingent Liabilities - Federal Government Sponsored Enterprise</b>						
<b>Debit</b>					<b>Credit</b>				
B202	B424R				B424				

Account Number and Title:		<b>292300</b>	<b>Contingent Liability for Capital Transfers</b>						
<b>Debit</b>					<b>Credit</b>				
E514					B425	E610			

Account Number and Title:		<b>293000</b>	<b>Lessee Lease Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B110	C731	C732	D308	E514	B437	D312	D583	E610	

Account Number and Title:		<b>293010</b>	<b>Unfunded Lessee Lease Liability</b>						
<b>Debit</b>					<b>Credit</b>				
C731	C732	D308	D583	E514	B437	D312	E610		

Account Number and Title:		<b>294000</b>	<b>Capital Lease Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B115	B408	D308	E514		B438	D312	E610		

Account Number and Title:		<b>296000</b>	<b>Accounts Payable From Canceled Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
D145	D308	E514			D312	E610	F130		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>297000</b>	<b>Liability for Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
B119	B136	D308	E514		A143	D312	E610		

Account Number and Title:				<b>298000</b>	<b>Custodial Liability</b>				
<b>Debit</b>					<b>Credit</b>				
C149AP	C153AP	D422	F124		C141AP	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account Number and Title:				<b>298500</b>	<b>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</b>				
<b>Debit</b>					<b>Credit</b>				
C149AP	C153AP	F124			C145AP	C159	C405	C437	
C151AP	D420R	F125			C147	C196AP	C420AP	D503AP	
					C152	C403AP	C435AP	E516AP	

Account Number and Title:				<b>299000</b>	<b>Other Liabilities Without Related Budgetary Obligations</b>				
<b>Debit</b>					<b>Credit</b>				
C170	D112	D402R	E504		B420	C166	D312	D562	
C174R	D308	D555	E514		C150	D148	D402	E610	

Account Number and Title:				<b>299010</b>	<b>Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government</b>				
<b>Debit</b>					<b>Credit</b>				
D308					D148	D312			

Account Number and Title:				<b>299100</b>	<b>Other Liabilities - Reductions</b>				
<b>Debit</b>					<b>Credit</b>				
A141					A132	A136	A189		
					A134	A145	D622		

Account Number and Title:				<b>299200</b>	<b>Appropriated Dedicated Collections Liability</b>				
<b>Debit</b>					<b>Credit</b>				
					A556				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>299300</b>	<b>Accrued Liabilities</b>						
<b>Debit</b>					<b>Credit</b>				
					B413				

Account Number and Title:		<b>299500</b>	<b>Estimated Cleanup Cost Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B436	D308	D434	E514		B420	D312	E610		

Account Number and Title:		<b>309000</b>	<b>Unexpended Appropriations While Awaiting a Warrant</b>						
<b>Debit</b>					<b>Credit</b>				
A198	A199AP	A214	A225	A227	A196AP	A197	A215	A224	A226

Account Number and Title:		<b>310000</b>	<b>Unexpended Appropriations - Cumulative</b>						
<b>Debit</b>					<b>Credit</b>				
F342					F342				

Account Number and Title:		<b>310100</b>	<b>Unexpended Appropriations - Appropriations Received</b>						
<b>Debit</b>					<b>Credit</b>				
F108	F127	F148	F311	F342	A104	A170	A202	H400	
					A110	A198	F107	H406	
					A155	A199AP	F108R	H448	

Account Number and Title:		<b>310200</b>	<b>Unexpended Appropriations - Transfers-In</b>						
<b>Debit</b>					<b>Credit</b>				
F342					A209	A436	A460	A480	H422
					A225	A444	A467	A496	H426
					A408	A448	A472	A506	

Account Number and Title:		<b>310300</b>	<b>Unexpended Appropriations - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
A207	A412	A464	A484	H420	F342				
A224	A432	A469	A490	H424					
A404	A440	A476	A494						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>310500</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b>				
<b>Debit</b>					<b>Credit</b>				
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				<b>310600</b>	<b>Unexpended Appropriations - Adjustments</b>				
<b>Debit</b>					<b>Credit</b>				
A112	A169	F106	F122	H428	A105	A200	F342		
A132	C159	F119	F127						
A136	D622	F120	F128AP						

Account Number and Title:				<b>310700</b>	<b>Unexpended Appropriations - Used - Accrued</b>				
<b>Debit</b>					<b>Credit</b>				
A202AP	B413AP	B436AP	D134AP	E108AP	B110AP	B235	D102R	D618R	F342
B134	B416AP	B438AP	D626AP	E109AP	B115AP	B450R	D110R	F128R	
B402AP	B418AP	B452AP	E102AP	E204AP					
B406AP	B428AP	D106AP	E104AP	E412AP					
B412AP	B430AP	D107AP	E106AP						

Account Number and Title:				<b>310710</b>	<b>Unexpended Appropriations - Used - Disbursed</b>				
<b>Debit</b>					<b>Credit</b>				
B102AP	B108AP	B122AP	B235	C408AP	C132R	C136R	C138R	D108R	
B105AP	B109AP	B130AP	B414AP	D126AP	C134R	C137R	C139R	F342	
B106AP	B110AP	B202AP	B604AP						
B107AP	B115AP	B234	C136AP						

Account Number and Title:				<b>310800</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>				
<b>Debit</b>					<b>Credit</b>				
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				<b>310900</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>				
<b>Debit</b>					<b>Credit</b>				
D302	D306AP	D308AP	F342		D310R	D312R	F342		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>331000</b>	<b>Cumulative Results of Operations</b>						
<b>Debit</b>					<b>Credit</b>				
F336	F340				F336	F338			

Account Number and Title:		<b>340000</b>	<b>Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H300	H312				H301	H310			

Account Number and Title:		<b>341000</b>	<b>Contributions to Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H310					H100				

Account Number and Title:		<b>342000</b>	<b>Withdrawals or Distributions of Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H200					H312				

Account Number and Title:		<b>403400</b>	<b>Anticipated Adjustments to Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A172	A178R	F114			A178	F118			

Account Number and Title:		<b>403500</b>	<b>Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
A154	F112				A153				

Account Number and Title:		<b>404400</b>	<b>Anticipated Reductions to Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A158	A159	F114			A164	F118			

Account Number and Title:		<b>404700</b>	<b>Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
B111	B119	B120	B136	F114	A142	A143	F118		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>404800</b>	<b>Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
B111	B119	B120	B136	F114	A142	A143	F113		

Account Number and Title:		<b>405000</b>	<b>Anticipated Reductions to Appropriations by Offsetting Collections or Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
C205	F112				A213				

Account Number and Title:		<b>406000</b>	<b>Anticipated Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	F116				A220	C116	C609	C616	C640
					C107	C117	C612	C626	C646
					C109	C154	C614	C628	F112

Account Number and Title:		<b>407000</b>	<b>Anticipated Collections From Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	C604	C708			A220	C124	C416	C618	F112
C457	C704	F116			C101	C204	C453	C646	
					C103	C412	C602	C648	
					C106	C413	C606	C650	
					C109	C415	C608	C706	

Account Number and Title:		<b>408000</b>	<b>Federal Financing Bank (FFB) - Anticipated Net Principal Payments</b>						
<b>Debit</b>					<b>Credit</b>				
A106					A107				

Account Number and Title:		<b>408100</b>	<b>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F374				A540	F374R			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>408200</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F376				A540				

Account Number and Title:		<b>408300</b>	<b>Transfers - Current-Year Authority - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F378				A540	F378R			

Account Number and Title:		<b>411100</b>	<b>Debt Liquidation Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R	F108R	A199	F108	F302		

Account Number and Title:		<b>411200</b>	<b>Liquidation of Deficiency - Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		<b>411300</b>	<b>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
A184					F302				

Account Number and Title:		<b>411400</b>	<b>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
A186	A250	C176	C606	C636	B124AP	B128AP	B162AP	C458	F302
A188	A510	C190	C608	C750	B126	B129	B163AP	C604	
A195	C114	C452	C618	C752	B126AP	B160AP	C456	D438	
A201	C124	C454	C622	C754					
A212	C172	C602	C624	E113					

Account Number and Title:		<b>411500</b>	<b>Loan Subsidy Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>411600</b>	<b>Debt Forgiveness Appropriation</b>				
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				<b>411601</b>	<b>Debt Forgiveness - Cancellation of Debt Adjustment</b>				
<b>Debit</b>					<b>Credit</b>				
A200					F302				

Account Number and Title:				<b>411700</b>	<b>Loan Administrative Expense Appropriation</b>				
<b>Debit</b>					<b>Credit</b>				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				<b>411800</b>	<b>Reestimated Loan Subsidy Appropriation</b>				
<b>Debit</b>					<b>Credit</b>				
A104	F108R				F108	F302			

Account Number and Title:				<b>411900</b>	<b>Other Appropriations Realized</b>				
<b>Debit</b>					<b>Credit</b>				
A104	A196	A199R			A125	A199	F108	F148	F302
A155	A197AP	F108R							

Account Number and Title:				<b>411910</b>	<b>Indefinite Appropriation - Upward Adjustments</b>				
<b>Debit</b>					<b>Credit</b>				
A105					F127	F302			

Account Number and Title:				<b>411912</b>	<b>Definite Appropriation - Adjustments for Trust Fund Share - Prior Year</b>				
<b>Debit</b>					<b>Credit</b>				
					F311				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>411920</b>	<b>Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations</b>				
<b>Debit</b>					<b>Credit</b>				
A215	A224	A226			A214	A225	A227		

Account Number and Title:				<b>411990</b>	<b>Other Appropriations Realized - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H406					H480				

Account Number and Title:				<b>411991</b>	<b>Other Appropriations Realized - International Monetary Fund - Reserve Tranche</b>				
<b>Debit</b>					<b>Credit</b>				
H400					H480				

Account Number and Title:				<b>411992</b>	<b>Other Appropriations Realized - International Monetary Fund - Letter of Credit</b>				
<b>Debit</b>					<b>Credit</b>				
H400					H480				

Account Number and Title:				<b>411994</b>	<b>Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)</b>				
<b>Debit</b>					<b>Credit</b>				
H448									

Account Number and Title:				<b>412000</b>	<b>Anticipated Indefinite Appropriations</b>				
<b>Debit</b>					<b>Credit</b>				
A102	A196AP	C604	F116		A104	A201	C114	C452	C622
A104AP	B126	D438			A186	A202	C124	C602	C636
					A195	A212	C172	C606	F112
					A196	A250	C176	C608	
					A197AP	A510	C190	C618	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>412050</b>	<b>Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year</b>						
<b>Debit</b>					<b>Credit</b>				
F311					A709				

Account Number and Title:		<b>412100</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation</b>						
<b>Debit</b>					<b>Credit</b>				
A519	F123AP				F369				

Account Number and Title:		<b>412250</b>	<b>Federal Financing Bank (FFB) - Net Principal Payments</b>						
<b>Debit</b>					<b>Credit</b>				
A107	A252				A253				

Account Number and Title:		<b>412300</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction</b>						
<b>Debit</b>					<b>Credit</b>				
A135AP	A518				F366				

Account Number and Title:		<b>412400</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</b>						
<b>Debit</b>					<b>Credit</b>				
F360	F368				A522	A523			

Account Number and Title:		<b>412500</b>	<b>Loan Modification Adjustment Transfer Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A202					F302				

Account Number and Title:		<b>412600</b>	<b>Amounts Appropriated From Specific Invested TAFS - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A173	A516	F374R			A135AP	A518	A524	F374	
					A175	A519	F123AP		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>412700</b>	<b>Amounts Appropriated From Specific Invested TAFS - Payable</b>						
<b>Debit</b>					<b>Credit</b>				
A522	A523	A526			A520				

Account Number and Title:		<b>412800</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b>						
<b>Debit</b>					<b>Credit</b>				
A524	A528				A135AP	A518	F302		

Account Number and Title:		<b>412900</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
A522	A530R	A531	F302		A526	A530			

Account Number and Title:		<b>413000</b>	<b>Appropriation to Liquidate Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A169				

Account Number and Title:		<b>413100</b>	<b>Current-Year Indefinite Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A166					F304				

Account Number and Title:		<b>413120</b>	<b>Current-Year Definite Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A166					F304				

Account Number and Title:		<b>413200</b>	<b>Substitution of Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A187	F304				A176	A704			

Account Number and Title:		<b>413300</b>	<b>Decreases to Indefinite Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F304					A154AP	A172	A174	F113	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>413400</b>	<b>Indefinite Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F304					A154	D136			

Account Number and Title:		<b>413415</b>	<b>Adjustment for Definite Contract Authority - Prior-Year</b>						
<b>Debit</b>					<b>Credit</b>				
F304					D137				

Account Number and Title:		<b>413500</b>	<b>Contract Authority Liquidated</b>						
<b>Debit</b>					<b>Credit</b>				
A169	F304				A168	A171	A182		
					A170	A175	A187		

Account Number and Title:		<b>413600</b>	<b>Contract Authority To Be Liquidated by Trust Funds</b>						
<b>Debit</b>					<b>Credit</b>				
A175					A173				

Account Number and Title:		<b>413700</b>	<b>Transfers of Contract Authority - Allocation</b>						
<b>Debit</b>					<b>Credit</b>				
A177	F393				A179	F392			

Account Number and Title:		<b>413800</b>	<b>Appropriation to Liquidate Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A170	A171	A175			F302				

Account Number and Title:		<b>413810</b>	<b>Appropriation to Liquidate Contract Authority - FMSTF</b>						
<b>Debit</b>					<b>Credit</b>				
A168					F302				

Account Number and Title:		<b>413900</b>	<b>Contract Authority Carried Forward</b>						
<b>Debit</b>					<b>Credit</b>				
F304					F304				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>414000</b>	<b>Substitution of Borrowing Authority</b>							
<b>Debit</b>					<b>Credit</b>				
F306					A155	A159			

Account Number and Title:	<b>414100</b>	<b>Current-Year Indefinite Borrowing Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A152					F306				

Account Number and Title:	<b>414120</b>	<b>Current-Year Definite Borrowing Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A152					F306				

Account Number and Title:	<b>414200</b>	<b>Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority</b>							
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121	B135AP	B137AP	

Account Number and Title:	<b>414201</b>	<b>Modification Adjustment Transfer of Borrowing Authority Converted to Cash</b>							
<b>Debit</b>					<b>Credit</b>				
F302					B111				

Account Number and Title:	<b>414202</b>	<b>Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances</b>							
<b>Debit</b>					<b>Credit</b>				
F302					B121	B135AP	B137AP		

Account Number and Title:	<b>414203</b>	<b>Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances</b>							
<b>Debit</b>					<b>Credit</b>				
F302					B121	B135AP	B137AP		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>414300</b>	<b>Current-Year Decreases to Indefinite Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A148	A158	F113		

Account Number and Title:		<b>414400</b>	<b>Borrowing Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F306					D138				

Account Number and Title:		<b>414500</b>	<b>Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A156				

Account Number and Title:		<b>414600</b>	<b>Actual Repayments of Debt, Current-Year Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:		<b>414700</b>	<b>Actual Repayments of Debt, Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:		<b>414800</b>	<b>Resources Realized From Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A156					F302				

Account Number and Title:		<b>414900</b>	<b>Borrowing Authority Carried Forward</b>						
<b>Debit</b>					<b>Credit</b>				
F306					F306				

Account Number and Title:		<b>414910</b>	<b>Borrowing Authority Carried Forward - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A218AP	A223	F306			A217AP	A222	F306		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>415000</b>	<b>Reappropriations - Transfers-In</b>					
<b>Debit</b>				<b>Credit</b>				
A110				F302				

Account Number and Title:		<b>415100</b>	<b>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</b>				
<b>Debit</b>				<b>Credit</b>			
F302				B111	B119	B136	B139

Account Number and Title:		<b>415200</b>	<b>Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances</b>				
<b>Debit</b>				<b>Credit</b>			
F302				B111	B119	B136	B139

Account Number and Title:		<b>415300</b>	<b>Transfers of Contract Authority - Non-Allocation</b>				
<b>Debit</b>				<b>Credit</b>			
A161	A167	F305		A163	A165		

Account Number and Title:		<b>415400</b>	<b>Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred</b>				
<b>Debit</b>				<b>Credit</b>			
A160				A157	F305		

Account Number and Title:		<b>415500</b>	<b>Appropriation to Liquidate Contract Authority - Allocation - Transferred</b>				
<b>Debit</b>				<b>Credit</b>			
A180	F392			A181	F393		

Account Number and Title:		<b>415700</b>	<b>Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</b>				
<b>Debit</b>				<b>Credit</b>			
A192				F132	F316	F354	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>415730</b>	<b>Authority Made Available From Appropriations Previously Precluded From Obligation</b>					
<b>Debit</b>					<b>Credit</b>				
A192					F132	F316	F354		

Account Number and Title:			<b>415800</b>	<b>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</b>					
<b>Debit</b>					<b>Credit</b>				
A194					F134	F318	F356		

Account Number and Title:			<b>415900</b>	<b>Repayment of Repayable Advances - Current-Year Authority</b>					
<b>Debit</b>					<b>Credit</b>				
F302									

Account Number and Title:			<b>415901</b>	<b>Repayment of Repayable Advances - Prior-Year Balances</b>					
<b>Debit</b>					<b>Credit</b>				
F302					A216				

Account Number and Title:			<b>416000</b>	<b>Anticipated Transfers - Current-Year Authority</b>					
<b>Debit</b>					<b>Credit</b>				
A417	A476	A520			A418	A472	A516	F104	
A468	A478	A534			A470	A474	A532		

Account Number and Title:			<b>416500</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Current-Year</b>					
<b>Debit</b>					<b>Credit</b>				
A402	A426				A401	A416	F104		

Account Number and Title:			<b>416512</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Prior Year</b>					
<b>Debit</b>					<b>Credit</b>				
A402	A426				A401	A416	F104		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>416600</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year</b>					
<b>Debit</b>				<b>Credit</b>					
A416	A424	A430			A135AP	A420	A422	A426	F376

Account Number and Title:			<b>416612</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year</b>					
<b>Debit</b>				<b>Credit</b>					
A416	A430				A420	A426	F376		

Account Number and Title:			<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances - Current-Year</b>					
<b>Debit</b>				<b>Credit</b>					
A420					A430	F302			

Account Number and Title:			<b>416712</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances - Prior Year</b>					
<b>Debit</b>				<b>Credit</b>					
A420					A430	F302			

Account Number and Title:			<b>416800</b>	<b>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</b>					
<b>Debit</b>				<b>Credit</b>					
A135AP	A422	F364			A424	F362			

Account Number and Title:			<b>417000</b>	<b>Transfers - Current-Year Authority</b>					
<b>Debit</b>				<b>Credit</b>					
A157	A472	A480			A160	A476	A484	F302	
A225	A474	A482			A224	A478	A486		

Account Number and Title:			<b>417100</b>	<b>Non-Allocation Transfers of Invested Balances - Receivable - Current-Year</b>					
<b>Debit</b>				<b>Credit</b>					
A532	F378R	F398			A536	F378	F398		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year				
<b>Debit</b>					<b>Credit</b>				
F398					A536	F398			

Account Number and Title:				417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year				
<b>Debit</b>					<b>Credit</b>				
A522	A538	F399			A534	F399			

Account Number and Title:				417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year				
<b>Debit</b>					<b>Credit</b>				
A538	F399				A534	F399			

Account Number and Title:				417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year				
<b>Debit</b>					<b>Credit</b>				
A536	F302				A538	F302			

Account Number and Title:				417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year				
<b>Debit</b>					<b>Credit</b>				
A536	F302				A538	F302			

Account Number and Title:				417400	Transfers - Current-Year Borrowing Authority Converted to Cash				
<b>Debit</b>					<b>Credit</b>				
A418	F302				A417	F302			

Account Number and Title:				417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts				
<b>Debit</b>					<b>Credit</b>				
A181	A446	A450	A474		A180	A406	A442	A478	
A444	A448	A472			A404	A440	A476	F302	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>417590</b>	<b>Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H422	H480				H420				

Account Number and Title:				<b>417600</b>	<b>Allocation Transfers of Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A436	A444	A448	A454	A474	A404	A432	A440	A452	F302
A438	A446	A450	A472		A406	A434	A442	A476	

Account Number and Title:				<b>417690</b>	<b>Allocation Transfers of Prior-Year Balances - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H426					H424				

Account Number and Title:				<b>418000</b>	<b>Anticipated Transfers - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A468	A476	A477	A478		A470	A472	A474	A475	F104

Account Number and Title:				<b>418300</b>	<b>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</b>				
<b>Debit</b>					<b>Credit</b>				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				<b>419000</b>	<b>Transfers - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				<b>419100</b>	<b>Balance Transfers - Extension of Availability Other Than Reappropriations</b>				
<b>Debit</b>					<b>Credit</b>				
A460	A462	A472	A474		A464	A466	A476	F302	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>419200</b>	<b>Balance Transfers - Unexpired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
A408	A410				A412	A414	F302		

Account Number and Title:				<b>419300</b>	<b>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</b>				
<b>Debit</b>					<b>Credit</b>				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				<b>419500</b>	<b>Transfer of Obligated Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A217	A222AP	A496	A508		A217AP	A223	A491	A542	
A217AP	A223AP	A497	A540		A218	A223AP	A492	A546	
A218AP	A492R	A503	A544		A218AP	A488	A494	A548	
A222	A493	A506	A550		A222AP	A490	A495	F302	

Account Number and Title:				<b>419600</b>	<b>Balance Transfers-In - Expired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
A467					F302				

Account Number and Title:				<b>419700</b>	<b>Balance Transfers-Out - Expired to Expired</b>				
<b>Debit</b>					<b>Credit</b>				
F302					A469				

Account Number and Title:				<b>419900</b>	<b>Transfer of Expired Expenditure Transfers - Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
A458	F372				A456	F372R			

Account Number and Title:				<b>420100</b>	<b>Total Actual Resources - Collected</b>				
<b>Debit</b>					<b>Credit</b>				
F302					F301AP	F302	F314	F390	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>420190</b>	<b>Total Actual Resources - Collected - International Monetary Fund</b>							
<b>Debit</b>					<b>Credit</b>				
H480									

Account Number and Title:	<b>420800</b>	<b>Adjustment to Total Resources - Disposition of Canceled Payables</b>							
<b>Debit</b>					<b>Credit</b>				
F302					D145				

Account Number and Title:	<b>421000</b>	<b>Anticipated Reimbursements</b>							
<b>Debit</b>					<b>Credit</b>				
A702	F116				A706	A708	C171	C182	F112

Account Number and Title:	<b>421100</b>	<b>Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority</b>							
<b>Debit</b>					<b>Credit</b>				
A176	A182	F112			A115				

Account Number and Title:	<b>421200</b>	<b>Liquidation of Deficiency - Offsetting Collections</b>							
<b>Debit</b>					<b>Credit</b>				
C110					F302				

Account Number and Title:	<b>421500</b>	<b>Anticipated Expenditure Transfers from Trust Funds</b>							
<b>Debit</b>					<b>Credit</b>				
A114	F116				A498	F112			

Account Number and Title:	<b>421512</b>	<b>Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year</b>							
<b>Debit</b>					<b>Credit</b>				
A114					A489				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>422100</b>	<b>Unfilled Customer Orders Without Advance</b>						
<b>Debit</b>					<b>Credit</b>				
A704	A706	F380R			A714	C430	D104	D134AP	F380
					A715	D102AP	D110AP	D618AP	
					C182	D103	D120AP	F109	

Account Number and Title:		<b>422200</b>	<b>Unfilled Customer Orders With Advance</b>						
<b>Debit</b>					<b>Credit</b>				
A704	B616	C182	F382R		A710	B610	F110		
					A711	B615	F382		

Account Number and Title:		<b>422300</b>	<b>Uncollected Subsidy from Program Account</b>						
<b>Debit</b>					<b>Credit</b>				
C101	F303				C103	F303			

Account Number and Title:		<b>422500</b>	<b>Expenditure Transfers From Trust Funds - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A498	D144	F372R	F384R		A499	A502	D144R	F372	F384

Account Number and Title:		<b>422512</b>	<b>Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year</b>						
<b>Debit</b>					<b>Credit</b>				
A489									

Account Number and Title:		<b>423000</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A546	F380				A544	F380R			

Account Number and Title:		<b>423100</b>	<b>Unfilled Customer Orders With Advance - Transferred - No Offset</b>						
<b>Debit</b>					<b>Credit</b>				
A474	A475	F382			A477	A478	F382R		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>423110</b>	<b>Unfilled Customer Orders With Advance - Transferred - With Offset</b>						
<b>Debit</b>					<b>Credit</b>				
B615	F302				B616	F302			

Account Number and Title:		<b>423200</b>	<b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A543	F384				A541	F384R			

Account Number and Title:		<b>423300</b>	<b>Reimbursements Earned - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A543	F386				A541	F386R			

Account Number and Title:		<b>423400</b>	<b>Other Federal Receivables - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A543	F388				A541	F388R			

Account Number and Title:		<b>423500</b>	<b>Uncollected Subsidy from Program Account - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A218	A223AP	F303			A217	A222AP	F303		

Account Number and Title:		<b>424000</b>	<b>Appropriations Reduced by Offsetting Collections or Receipts - Collected</b>						
<b>Debit</b>					<b>Credit</b>				
F148					C205				

Account Number and Title:		<b>425100</b>	<b>Reimbursements Earned - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A714	A715	C430	F386R		C185	C186	F144	F386	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>425200</b>	<b>Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources</b>					
<b>Debit</b>					<b>Credit</b>				
A708	C171	C186			F302				
A711	C185	C753							

Account Number and Title:			<b>425300</b>	<b>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</b>					
<b>Debit</b>					<b>Credit</b>				
B610					F302				

Account Number and Title:			<b>425400</b>	<b>Reimbursements Earned - Collected From Non-Federal Sources</b>					
<b>Debit</b>					<b>Credit</b>				
A251	A710	C140	C171		F302				

Account Number and Title:			<b>425500</b>	<b>Expenditure Transfers from Trust Funds - Collected</b>					
<b>Debit</b>					<b>Credit</b>				
A502					F302				

Account Number and Title:			<b>425512</b>	<b>Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year</b>					
<b>Debit</b>					<b>Credit</b>				
A502									

Account Number and Title:			<b>426000</b>	<b>Actual Collections of Governmental-Type Fees</b>					
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			C110	D437	F302		

Account Number and Title:			<b>426100</b>	<b>Actual Collections of Business-Type Fees</b>					
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109	C116	C117	C110	D437	F302		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>426200</b>	<b>Actual Collections of Loan Principal</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			D437	F302			

Account Number and Title:		<b>426300</b>	<b>Actual Collections of Loan Interest</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109	C154		D437	F302			

Account Number and Title:		<b>426400</b>	<b>Actual Collections of Rent</b>						
<b>Debit</b>					<b>Credit</b>				
C109					D437	F302			

Account Number and Title:		<b>426500</b>	<b>Actual Collections From Sale of Foreclosed Property</b>						
<b>Debit</b>					<b>Credit</b>				
C109	C612	C614	C616	C628	D437	F302			

Account Number and Title:		<b>426600</b>	<b>Other Actual Business-Type Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C109	C158	C626	C640	C110	D437	F302		
C107	C148	C609	C630	C646					

Account Number and Title:		<b>426700</b>	<b>Other Actual Governmental-Type Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A220	C107	C109			B118	C110	D437	F302	

Account Number and Title:		<b>426800</b>	<b>Interest Collected From Foreign Securities and Special Drawing Rights (SDR)</b>						
<b>Debit</b>					<b>Credit</b>				
C113	C119	C127	C423	C601	B210	B446	C419		
C115	C126	C157	C600	D616					

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>426900</b>	<b>Actual Collections of Voluntary Insurance Enrollment Fees- Business Type Fees</b>						
<b>Debit</b>					<b>Credit</b>				
					F302				

Account Number and Title:		<b>427000</b>	<b>Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services</b>						
<b>Debit</b>					<b>Credit</b>				
C109					D437	F302			

Account Number and Title:		<b>427100</b>	<b>Actual Program Fund Subsidy Collected</b>						
<b>Debit</b>					<b>Credit</b>				
C103	C106				F302				

Account Number and Title:		<b>427300</b>	<b>Interest Collected From Treasury</b>						
<b>Debit</b>					<b>Credit</b>				
C107	C140	C602	C618	C784	B124AP	B128AP	B162	C457	C708
C109	C204	C606	C702		B126	B129	B162AP	C604	D437
C124	C453	C608	C706		B126AP	B160AP	B163AP	C704	F302

Account Number and Title:		<b>427500</b>	<b>Actual Collections From Liquidating Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C413					F302				

Account Number and Title:		<b>427600</b>	<b>Actual Collections From Financing Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C107	C109				D437	F302			

Account Number and Title:		<b>427700</b>	<b>Other Actual Collections - Federal/Non-Federal Exception Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A220	B135	C109	C647		C110	D437	F302		
B121AP	C107	C646							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>428300</b>	<b>Interest Receivable From Treasury</b>						
<b>Debit</b>					<b>Credit</b>				
C416					C140				

Account Number and Title:		<b>428500</b>	<b>Receivable From the Liquidating Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C412					C413				

Account Number and Title:		<b>428700</b>	<b>Other Federal Receivables</b>						
<b>Debit</b>					<b>Credit</b>				
C415	C416	C648	C650	F388R	C140	C647	F388		

Account Number and Title:		<b>429000</b>	<b>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</b>						
<b>Debit</b>					<b>Credit</b>				
E113					F302				

Account Number and Title:		<b>429500</b>	<b>Adjustments to the Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
D575	D591	D592	D595	D604	D573	D594	D606		

Account Number and Title:		<b>429590</b>	<b>Adjustments to the International Monetary Fund</b>						
<b>Debit</b>					<b>Credit</b>				
H438	H446				H440	H449			

Account Number and Title:		<b>431000</b>	<b>Anticipated Recoveries of Prior-Year Obligations</b>						
<b>Debit</b>					<b>Credit</b>				
A138	A140	F116			A499AP	C136	D120	D138AP	F112
					C130	D108	D134	D308AP	
					C132	D110	D136AP	D618	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>432000</b>	<b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account</b>				
<b>Debit</b>					<b>Credit</b>				
D140	D144R	F334			D142	D144	F334		

Account Number and Title:				<b>432100</b>	<b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account</b>				
<b>Debit</b>					<b>Credit</b>				
D140	F335				D142	F335			

Account Number and Title:				<b>433000</b>	<b>Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account</b>				
<b>Debit</b>					<b>Credit</b>				
A205	F335				F155	F335			

Account Number and Title:				<b>435000</b>	<b>Canceled Authority</b>				
<b>Debit</b>					<b>Credit</b>				
D145					F119	F120	F128AP		

Account Number and Title:				<b>435100</b>	<b>Partial or Early Cancellation of Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F301AP	F390				F122	F128AP			

Account Number and Title:				<b>435190</b>	<b>Partial Cancellation of Authority - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
					H428				

Account Number and Title:				<b>435400</b>	<b>Appropriation Withdrawn</b>				
<b>Debit</b>					<b>Credit</b>				
F302					D622				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>435500</b>	<b>Cancellation of Appropriation From Unavailable Receipts</b>						
<b>Debit</b>					<b>Credit</b>				
F302					F146				

Account Number and Title:		<b>435600</b>	<b>Cancellation of Appropriation From Invested Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					F121				

Account Number and Title:		<b>435700</b>	<b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>						
<b>Debit</b>					<b>Credit</b>				
F369					A519AP	D141AP	F123		

Account Number and Title:		<b>436000</b>	<b>Appropriation Purpose Fulfilled - Balance Not Available</b>						
<b>Debit</b>					<b>Credit</b>				
					F147				

Account Number and Title:		<b>437000</b>	<b>Offset to Appropriation Realized for Redemption of Treasury Securities</b>						
<b>Debit</b>					<b>Credit</b>				
F302					C780				

Account Number and Title:		<b>438200</b>	<b>Temporary Reduction - New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F360	F362	F366			A135				

Account Number and Title:		<b>438300</b>	<b>Temporary Reduction - Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F360	F362	F366			A135				

Account Number and Title:		<b>438400</b>	<b>Temporary Reduction/Cancellation Returned by Appropriation</b>						
<b>Debit</b>					<b>Credit</b>				
A108	F391				F360	F364	F368	F369	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>438500</b>	<b>Temporary Sequester Returned for Cancellation</b>						
<b>Debit</b>					<b>Credit</b>				
F119					F391				

Account Number and Title:		<b>438600</b>	<b>Anticipated Permanent Reduction - Indefinite New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F112					A109				

Account Number and Title:		<b>438700</b>	<b>Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A189				

Account Number and Title:		<b>438800</b>	<b>Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A189				

Account Number and Title:		<b>438900</b>	<b>Anticipated Temporary Reduction - Indefinite New Budget Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A135	F112				A109				

Account Number and Title:		<b>439000</b>	<b>Reappropriations - Transfers-Out</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A112				

Account Number and Title:		<b>439100</b>	<b>Adjustments to Indefinite Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
F107	F302				F106				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>439200</b>	<b>Permanent Reduction - New Budget Authority</b>				
<b>Debit</b>					<b>Credit</b>					
F302	F304	F306			A131	A133	A136	A145	A207	
					A132	A134	A144	A185AP		

Account Number and Title:					<b>439300</b>	<b>Permanent Reduction - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>					
F302	F304	F306			A131	A133	A136	A145	A207	
					A132	A134	A144	A185AP		

Account Number and Title:					<b>439400</b>	<b>Receipts Unavailable for Obligation Upon Collection</b>				
<b>Debit</b>					<b>Credit</b>					
A190	B124AP	B129	C458	C708R	A107AP	A510AP	C124AP	C602AP	C646AP	
A520	B126	B160AP	C604	D438R	A108	A530R	C130AP	C606	C648AP	
A530	B126AP	B162AP	C604R		A123	A531	C132AP	C606AP	C650AP	
A712R	B128AP	B163AP	C608R		A176AP	A532AP	C136AP	C608	C702AP	
					A182AP	A706AP	C154AP	C609AP	C704AP	
					A186AP	A708AP	C172AP	C612AP	C706AP	
					A188	B126AP	C176AP	C614AP	C750	
					A195	C101AP	C182AP	C616AP	C752	
					A195AP	C103AP	C190AP	C618	C754	
					A202AP	C106AP	C204AP	C618AP	D108AP	
					A212	C107AP	C412AP	C622	D110AP	
					A212AP	C109AP	C413AP	C622AP	D120AP	
					A220AP	C114	C416AP	C624	D134AP	
					A250	C114AP	C452AP	C626AP	D618AP	
					A250AP	C116AP	C454	C628AP	E113	
					A416AP	C117AP	C457AP	C636AP	F359	
					A489AP	C124	C602	C640AP		

Account Number and Title:					<b>439401</b>	<b>Daily Inflation/Deflation Compensation Adjustment - Unavailable</b>				
<b>Debit</b>					<b>Credit</b>					
C457	F309				C453					

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>439402</b>	<b>Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable</b>					
<b>Debit</b>				<b>Credit</b>				
A191					A193	F309		

Account Number and Title:		<b>439412</b>	<b>Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year</b>					
<b>Debit</b>				<b>Credit</b>				
A190								

Account Number and Title:		<b>439500</b>	<b>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</b>					
<b>Debit</b>				<b>Credit</b>				
A128R	A197R	A198R	F126		A128	A162	A186AP	F396

Account Number and Title:		<b>439502</b>	<b>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority</b>					
<b>Debit</b>				<b>Credit</b>				
A162	A186AP	F129			A121			

Account Number and Title:		<b>439504</b>	<b>Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority</b>					
<b>Debit</b>				<b>Credit</b>				
F396					D624			

Account Number and Title:		<b>439600</b>	<b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</b>					
<b>Debit</b>				<b>Credit</b>				
F359					A130			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>439700</b>	<b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

Account Number and Title:				<b>439701</b>	<b>Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F317					A124	A151			

Account Number and Title:				<b>439702</b>	<b>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
F112					A150				

Account Number and Title:				<b>439703</b>	<b>Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A151	F112	F319			A149				

Account Number and Title:				<b>439730</b>	<b>Appropriations Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F316		A127				
B126	B129	B163AP	F354						
B126AP	B160AP	F132							

Account Number and Title:				<b>439800</b>	<b>Offsetting Collections (Collected) Temporarily Precluded From Obligation</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F318		A129	E113			
B126	B129	B163AP	F356						
B126AP	B160AP	F134							

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>439801</b>	<b>Offsetting Collections (Anticipated) Temporarily Precluded From Obligation</b>						
<b>Debit</b>				<b>Credit</b>				
					A117			

Account Number and Title:	<b>439900</b>	<b>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</b>						
<b>Debit</b>				<b>Credit</b>				
F358					A139			

Account Number and Title:	<b>442000</b>	<b>Unapportioned Authority - Pending Rescission</b>						
<b>Debit</b>				<b>Credit</b>				
A136	A137R	F308	F312		A137			

Account Number and Title:	<b>443000</b>	<b>Unapportioned Authority - OMB Deferral</b>						
<b>Debit</b>				<b>Credit</b>				
A126R	F308	F312			A126			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					445000	Unapportioned - Unexpired Authority				
Debit					Credit					
A116	A154AP	A519AP	B162AP	D438	A104	A212	A532AP	C190	C646AP	
A124	A174	A534	B163AP	D438R	A105	A212AP	A543	C190AP	C648AP	
A125	A185AP	A541	C456	D622	A107AP	A215	A706AP	C204	C650AP	
A126	A189	A712R	C457	D624	A108	A220	A708AP	C204AP	C702	
A127	A193	B118	C604	F106	A110	A220AP	B121AP	C412AP	C702AP	
A128	A199	B121	C604R	F108	A123	A226	B126AP	C413AP	C704AP	
A129	A207	B121AP	C608R	F113	A126R	A250	B135	C416AP	C706	
A130	A214	B124AP	C704	F121	A128R	A250AP	B450	C452	C706AP	
A131	A216	B126	C708	F122	A137R	A251	C101AP	C452AP	C750	
A132	A227	B126AP	C708R	F123	A152	A252	C103AP	C453	C751	
A133	A253	B128AP	D104	F127	A161	A408	C106	C457AP	C752	
A134	A426	B129	D105	F128AP	A166	A410	C106AP	C602	C753	
A135	A430	B131	D109	F147	A167	A416	C107AP	C602AP	C754	
A137	A440	B135AP	D136	F155	A176AP	A416AP	C109AP	C606	C755	
A139	A442	B137AP	D137	F312	A182AP	A420	C114	C606AP	D108	
A144	A484	B139	D138	F334	A184	A444	C114AP	C608	D108AP	
A145	A486	B160AP	D141AP		A186	A446	C116AP	C609	D110	
A148	A499	B162	D437		A186AP	A448	C117AP	C609AP	D110AP	
					A190	A450	C124	C612AP	D120	
					A191	A458	C124AP	C614AP	D120AP	
					A192	A460	C130	C616AP	D134	
					A194	A462	C130AP	C618	D134AP	
					A195	A480	C132	C618AP	D136AP	
					A195AP	A482	C132AP	C622	D138AP	
					A196	A489AP	C136	C622AP	D308AP	
					A197AP	A498	C136AP	C624	D618	
					A197R	A499AP	C154AP	C626	D618AP	
					A198R	A510	C158	C626AP	F107	
					A199R	A510AP	C172	C628AP	F108R	
					A200	A511	C172AP	C630	F126	
					A202	A516	C176	C636	F128	
					A202AP	A528	C176AP	C636AP	F308	
					A205	A532	C182AP	C640AP	F334	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					449000	Anticipated Resources - Unapportioned Authority				
Debit					Credit					
A103	A186AP	B126AP	C190AP	C636AP	A102	A140	A534	C708R	F129	
A107AP	A195AP	C101AP	C204AP	C640AP	A104AP	A178R	A702	D438R	F319	
A109	A202AP	C103AP	C412AP	C646AP	A106	A196AP	A712R	F112		
A115	A212AP	C106AP	C413AP	C648AP	A114	A402	C604R	F114		
A117	A213	C107AP	C416AP	C650AP	A138	A468	C608R	F116		
A118	A220AP	C109AP	C452AP	C702AP						
A121	A250AP	C114AP	C457AP	C704AP						
A123	A401	C116AP	C602AP	C706AP						
A142	A416AP	C117AP	C606AP	D108AP						
A143	A470	C124AP	C609AP	D110AP						
A149	A489AP	C130AP	C612AP	D120AP						
A150	A510AP	C132AP	C614AP	D134AP						
A153	A532	C136AP	C616AP	D618AP						
A164	A532AP	C154AP	C618AP	F104						
A176AP	A706AP	C172AP	C622AP	F112						
A178	A708AP	C176AP	C626AP	F118						
A182AP	A709	C182AP	C628AP							

Account Number and Title:					451000	Apportionments				
Debit					Credit					
A120	A440	B126AP	C604R	F106	A107AP	A532AP	C132AP	C606AP	C702	
A127	A442	B128AP	C608R	F108	A116	A706AP	C136AP	C608	C702AP	
A129	A499	B129	C704	F113	A123	A708AP	C154AP	C609AP	C704AP	
A135	A500	B137	C708	F121	A176AP	B126AP	C172AP	C612AP	C706	
A163	A512	B138	C708R	F122	A177	B450	C176AP	C614AP	C706AP	
A165	A514	B160AP	D104	F123	A182AP	C101AP	C182AP	C616AP	D108AP	
A179	A519AP	B162	D107	F127	A186AP	C103AP	C190AP	C618	D110AP	
A404	A712R	B162AP	D114	F128AP	A195AP	C106AP	C204AP	C618AP	D120AP	
A406	B107	B163AP	D122	F147	A202AP	C107AP	C412AP	C622AP	D134AP	
A412	B121AP	B416	D126	F308	A212AP	C109AP	C413AP	C626AP	D618	
A414	B124AP	C106AP	D141AP	F312	A220AP	C114AP	C416AP	C628AP	D618AP	
A430	B126	C604	D438R		A250AP	C116AP	C452AP	C636AP	F107	
					A416AP	C117AP	C457AP	C640AP	F108R	
					A489AP	C124	C602	C646AP		
					A500R	C124AP	C602AP	C648AP		
					A510AP	C130AP	C606	C650AP		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment				
Debit					Credit					
A107AP	A510AP	C124AP	C452AP	C640AP	A118	C604R	C708R	F112		
A109	A532AP	C130AP	C457AP	C646AP	A712R	C608R	D438R			
A123	A706AP	C132AP	C602AP	C648AP						
A176AP	A708AP	C136AP	C606AP	C650AP						
A182AP	B126AP	C154AP	C609AP	C702AP						
A186AP	C101AP	C172AP	C612AP	C704AP						
A195AP	C103AP	C176AP	C614AP	C706AP						
A202AP	C106AP	C182AP	C616AP	D108AP						
A212AP	C107AP	C190AP	C618AP	D110AP						
A220AP	C109AP	C204AP	C622AP	D120AP						
A250AP	C114AP	C412AP	C626AP	D134AP						
A416AP	C116AP	C413AP	C628AP	D618AP						
A489AP	C117AP	C416AP	C636AP	F112						

Account Number and Title:					461000	Allotments - Realized Resources				
Debit					Credit					
A127	A519AP	B152	C457	E108	A107AP	A706AP	C117AP	C413AP	C636AP	
A129	A712	B154	C604R	E109	A120	A708AP	C124AP	C416AP	C640AP	
A135	A712R	B202	C608R	E204AP	A123	B126AP	C130AP	C452	C646AP	
A148	B102	B302	C708R	E412	A176AP	B302R	C132AP	C452AP	C648AP	
A163	B104	B306	D104	F106	A182AP	B306R	C134	C453	C650AP	
A165	B106	B308	D107	F108	A186AP	B310	C136AP	C457AP	C702AP	
A189	B107	B314	D112	F109	A195AP	B404	C137	C602AP	C704AP	
A404	B108	B406	D114	F110	A202AP	B450	C138	C606AP	C706AP	
A406	B109	B412	D122	F113	A212AP	C101AP	C139	C609AP	D108AP	
A412	B114	B416	D126	F121	A220AP	C103AP	C154AP	C612AP	D110AP	
A414	B116	B417	D141AP	F122	A250AP	C106AP	C172AP	C614AP	D120AP	
A430	B121	B418	D436	F123	A416AP	C107AP	C176AP	C616AP	D134AP	
A440	B121AP	B428	D438R	F127	A489AP	C109AP	C182AP	C618AP	D618AP	
A442	B122	B430	D502	F128AP	A500R	C112	C190AP	C622AP	F107	
A499	B135AP	B436	D626	F147	A510AP	C114AP	C204AP	C626AP	F108R	
A500	B137	B452	E102	F308	A532AP	C116AP	C412AP	C628AP	F111	
A512	B137AP	C406	E104	F312						
A514	B138	C456	E106	H402						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					462000	Unobligated Funds Exempt From Apportionment				
Debit					Credit					
A119	A404	B121	B412	E102	A104	A416	C103AP	C412AP	C704AP	
A124	A406	B121AP	B416	E104	A105	A416AP	C106AP	C413AP	C706	
A127	A412	B124AP	B418	E106	A107AP	A420	C107AP	C416AP	C706AP	
A129	A414	B126	B430	E108	A108	A444	C109AP	C452	C750	
A130	A426	B126AP	C456	E109	A110	A446	C112	C452AP	C751	
A131	A430	B128AP	C457	E204AP	A123	A448	C114	C453	C752	
A132	A440	B129	C604	E412	A137R	A450	C114AP	C457AP	C753	
A133	A442	B131	C604R	F106	A152	A458	C116AP	C602	C754	
A134	A484	B135AP	C608R	F108	A166	A460	C117AP	C602AP	C755	
A135	A486	B137	C704	F109	A176AP	A462	C124	C606	D108	
A136	A499	B137AP	C708	F110	A177	A480	C124AP	C606AP	D108AP	
A137	A500	B138	C708R	F113	A182AP	A482	C130	C608	D110	
A139	A512	B152	C780	F121	A186	A489AP	C130AP	C609AP	D110AP	
A145	A514	B154	D107	F122	A186AP	A498	C132	C612AP	D120	
A148	A519AP	B160AP	D114	F123	A190	A499AP	C132AP	C614AP	D120AP	
A154AP	A520	B162	D122	F127	A191	A500R	C134	C616AP	D134	
A174	A530	B162AP	D126	F128AP	A192	A510	C136	C618	D134AP	
A179	A712	B163AP	D141AP	F147	A194	A510AP	C136AP	C618AP	D136AP	
A185AP	A712R	B304	D436	F312	A195	A516	C138	C622	D138AP	
A189	B102	B306	D437		A195AP	A528	C139	C622AP	D141	
A193	B103	B308	D438		A196	A530R	C154AP	C624	D308AP	
A214	B107	B316	D438R		A197AP	A531	C158	C626AP	D618AP	
A216	B109	B406	D622		A202AP	A532AP	C172	C628AP	F107	
					A212	A706AP	C172AP	C636AP	F108R	
					A212AP	A708AP	C176	C640	F111	
					A215	B126AP	C176AP	C640AP	F123AP	
					A220	B304R	C182AP	C646AP	F310	
					A220AP	B306R	C190	C648AP		
					A250	B312	C190AP	C650AP		
					A250AP	B404	C204	C702		
					A251	C101AP	C204AP	C702AP		

Account Number and Title:					462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund				
Debit					Credit					
H420	H424	H428	H440	H449	H400	H422	H438	H448		
					H406	H426	H446			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>462091</b>	<b>Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)</b>					
<b>Debit</b>					<b>Credit</b>				
H424									

Account Number and Title:			<b>463500</b>	<b>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</b>					
<b>Debit</b>					<b>Credit</b>				
A501	B444	D573	D606	D612	C113	C127	C600	D592	
B210	C419	D594	D608	D614	C115	C148	C601	D604	
					C119	C157	C784	D610	
					C126	C423	D575	D616	

Account Number and Title:			<b>465000</b>	<b>Allotments - Expired Authority</b>					
<b>Debit</b>					<b>Credit</b>				
A112	A484	D105	D134AP	F121	A105	A454	C130	D120	F128
A432	A499	D106	D141AP	F123	A408	A467	C132	D136AP	F312
A434	A513	D109	D436	F128AP	A410	A480	C136	D138AP	
A452	A519AP	D110AP	D438	F144	A436	A499AP	D102	D308AP	
A456	A541	D114	D618AP	F146	A438	A543	D108	D618	
A464	A712	D120AP	D622						
A466	D102AP	D122	D626						
A469	D103	D126	F120						

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>469000</b>	<b>Anticipated Resources - Programs Exempt From Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A107AP	A212AP	C107AP	C412AP	C636AP	A102	A128R	A198R	A712R	D438R
A109	A220AP	C109AP	C413AP	C640AP	A104AP	A178R	A402	C604R	F112
A117	A250AP	C114AP	C416AP	C646AP	A114	A196AP	A468	C608R	F129
A121	A401	C116AP	C452AP	C648AP	A119	A197R	A702	C708R	
A123	A416AP	C117AP	C457AP	C650AP					
A128	A470	C124AP	C602AP	C702AP					
A150	A489AP	C130AP	C606AP	C704AP					
A153	A510AP	C132AP	C609AP	C706AP					
A164	A532AP	C136AP	C612AP	D108AP					
A176AP	A706AP	C154AP	C614AP	D110AP					
A178	A708AP	C172AP	C616AP	D120AP					
A182AP	B126AP	C176AP	C618AP	D134AP					
A186AP	C101AP	C182AP	C622AP	D618AP					
A195AP	C103AP	C190AP	C626AP	F104					
A202AP	C106AP	C204AP	C628AP	F112					

Account Number and Title:		<b>470000</b>	<b>Commitments - Programs Subject to Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A499	B306	B314	D114	F308	B302	B306R	D502		
B121AP	B308	B416	D122	F312					
B137	B309	B606	D126						
B302R	B310	D107	F113						

Account Number and Title:		<b>472000</b>	<b>Commitments - Programs Exempt From Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A499	B306	B416	D126		B304	B306R			
B121AP	B308	D107	F113						
B137	B312	D114	F310						
B304R	B316	D122	F312						

Account Number and Title:		<b>479010</b>	<b>Anticipated Reinstated Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
D111					A103				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>480100</b>	<b>Undelivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A146	B130	B404	D134	E106	B306	B312	B316	F333	
B104	B145	B436	D149	E108	B310	B314	F330		
B105	B306R	B438	D150AP	F111					
B107	B308	C408	E102	F332					
B117	B402	C432	E104						

Account Number and Title:		<b>480110</b>	<b>Reinstated Undelivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
F333					D105	D111			

Account Number and Title:		<b>480200</b>	<b>Undelivered Orders - Obligations, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
B604	C112	F328			B308	B309	F326		

Account Number and Title:		<b>483100</b>	<b>Undelivered Orders - Obligations Transferred, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A217AP	A488	A491			A218AP	A493	A508		
A222AP	A490	F330			A223AP	A506	F332		

Account Number and Title:		<b>483200</b>	<b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
A494	A495	A548	F326		A496	A497	A550	F328	

Account Number and Title:		<b>487100</b>	<b>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</b>						
<b>Debit</b>					<b>Credit</b>				
A499AP	D120	D134	D136AP	D138AP	F332				

Account Number and Title:		<b>487200</b>	<b>Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected</b>						
<b>Debit</b>					<b>Credit</b>				
C130					F328				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>488100</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
F330					D114				

Account Number and Title:				<b>488200</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced</b>				
<b>Debit</b>					<b>Credit</b>				
F326					D122				

Account Number and Title:				<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
A500R	B110	B113	B446	F325	A500	B416	B444	D608	E412
A504	B112	B210	B450		A501	B417	B452	E102	F324
					B117	B418	C614	E104	F331
					B145	B428	D112	E106	
					B402	B430	D134	E108	
					B406	B436	D591	E109	
					B412	B438	D595	E204AP	

Account Number and Title:				<b>490110</b>	<b>Reinstated Delivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
F331					D109	D111			

Account Number and Title:				<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>				
<b>Debit</b>					<b>Credit</b>				
C134	C138	F314			A146	B104	B113	B152	D149
C137	C139	F322			A504	B105	B114	B154	D150AP
					A512	B106	B116	B202	D436
					A513	B107	B121AP	B604	F320
					A514	B108	B122	B606	H402
					A712	B109	B130	C406	
					B102	B110	B137	C408	
					B103	B112	B138	C432	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>493100</b>	<b>Delivered Orders - Obligations Transferred, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
A492	F324				A492R	A503	F325		

Account Number and Title:				<b>497100</b>	<b>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D141	D308AP	D616	F123AP	F325				
D110	D142	D610	D618	F128					

Account Number and Title:				<b>497200</b>	<b>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</b>				
<b>Debit</b>					<b>Credit</b>				
A511	C136	C753	D108		F322				
C132	C751	C755	D308AP						

Account Number and Title:				<b>498100</b>	<b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
B115	F324				D106	D140	D614		
					D107	D612	D626		

Account Number and Title:				<b>498200</b>	<b>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid</b>				
<b>Debit</b>					<b>Credit</b>				
F320					B115	D126			

Account Number and Title:				<b>510000</b>	<b>Revenue From Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
D437	F336				A708	C109	C424	C644	F144AP
					A710	C145	C426	C646	
					A711	C169	C430	C648	
					A714	C420	C640	C650	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>510900</b>	<b>Contra Revenue for Goods Sold</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D436				D402R	F336			

Account Number and Title:		<b>520000</b>	<b>Revenue From Services Provided</b>						
<b>Debit</b>					<b>Credit</b>				
D437	F144	F336	H301		A186	A710	C135	C190	C426
					A188	A711	C145	C420	C650
					A201	A714	C169	C422	F144AP
					A708	C109	C188	C424	

Account Number and Title:		<b>520900</b>	<b>Contra Revenue for Services Provided</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D436				D402R	F336	H301		

Account Number and Title:		<b>531000</b>	<b>Interest Revenue - Other</b>						
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			A186	C135	C188	C420	F144AP
					A188	C141	C402	C422	
					A201	C145	C404AP	C438	
					C109	C154	C416	E121	

Account Number and Title:		<b>531100</b>	<b>Interest Revenue - Investments</b>						
<b>Debit</b>					<b>Credit</b>				
C455	C611	E117R	H301		A186	C109	C404AP	C450	D614
C605	C619	F336			A188	C135	C416	C603	E113
					A201	C141	C418	C607	E117
					A250	C145	C419	C621	E119
					A251	C154	C420	C624	F144AP
					B144	C188	C422	C784	
					B153	C402	C423	D612	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>531200</b>	<b>Interest Revenue - Loans Receivable/Uninvested Funds</b>				
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			A186	C109	C148	C404AP	C435
					A188	C135	C154	C416	C436
					A201	C141	C188	C420	C437AP
					C107	C145	C402	C422	F144AP

Account Number and Title:				<b>531300</b>	<b>Interest Revenue - Subsidy Amortization</b>				
<b>Debit</b>					<b>Credit</b>				
F336					E118				

Account Number and Title:				<b>531400</b>	<b>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C145				

Account Number and Title:				<b>531500</b>	<b>Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424				D402R	F336			

Account Number and Title:				<b>531700</b>	<b>Contra Revenue for Interest Revenue - Loans Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:				<b>531800</b>	<b>Contra Revenue for Interest Revenue - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
C603	C621	D424	D438		C605	C619	F336		
C607	D402	D436	E205		C611	D402R	H301		

Account Number and Title:				<b>531900</b>	<b>Contra Revenue for Interest Revenue - Other</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>532000</b>	<b>Penalties and Fines Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			A186	C109	C188	C416	F144AP
					A188	C135	C402	C420	
					A201	C141	C404AP	C422	

Account Number and Title:			<b>532400</b>	<b>Contra Revenue for Penalties and Fines</b>					
<b>Debit</b>					<b>Credit</b>				
D424	D436	D438			F336	H301			

Account Number and Title:			<b>532500</b>	<b>Administrative Fees Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			A186	C109	C145	C404AP	C422
					A188	C135	C188	C416	F144AP
					A201	C141	C402	C420	

Account Number and Title:			<b>532900</b>	<b>Contra Revenue for Administrative Fees</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			<b>540000</b>	<b>Funded Benefit Program Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			A186	A715	C190	C420	F144AP
					A201	C109	C416	C422	

Account Number and Title:			<b>540500</b>	<b>Unfunded FECA Benefit Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
F336					C421				

Account Number and Title:			<b>540600</b>	<b>Contra Revenue for Unfunded FECA Benefit Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
					F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>540900</b>	<b>Contra Revenue for Funded Benefit Program Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>550000</b>	<b>Insurance and Guarantee Premium Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D437	F336	H301			C109	C420	C422	C424	F144AP

Account Number and Title:			<b>550900</b>	<b>Contra Revenue for Insurance and Guarantee Premium Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>560000</b>	<b>Donated Revenue - Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C135	C192	C420	
					A188	C141	C402	F144AP	
					A201	C158	C404AP		

Account Number and Title:			<b>560900</b>	<b>Contra Revenue for Donations - Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			<b>561000</b>	<b>Donated Revenue - Non-Financial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
F336	H301				C102	C164			

Account Number and Title:			<b>561900</b>	<b>Contra Donated Revenue - Nonfinancial Resources</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D436	D438			D402R	F336	H301		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>564000</b>	<b>Forfeiture Revenue - Cash and Cash Equivalents</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	A201	C172	C174	D554

Account Number and Title:		<b>564900</b>	<b>Contra Forfeiture Revenue - Cash and Cash Equivalents</b>						
<b>Debit</b>					<b>Credit</b>				
D402					D402R	F336			

Account Number and Title:		<b>565000</b>	<b>Forfeiture Revenue - Forfeitures of Property</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	A201	C636	D554	D558

Account Number and Title:		<b>565900</b>	<b>Contra Forfeiture Revenue - Forfeitures of Property</b>						
<b>Debit</b>					<b>Credit</b>				
D402					D402R	F336			

Account Number and Title:		<b>570000</b>	<b>Expended Appropriations - Used - Accrued</b>						
<b>Debit</b>					<b>Credit</b>				
B110AP	B235	D102R	D618R	F336	A202AP	B413AP	B436AP	D134AP	E108AP
B115AP	B450R	D110R	F128R		B134	B416AP	B438AP	D626AP	E109AP
					B402AP	B418AP	B452AP	E102AP	E204AP
					B406AP	B428AP	D106AP	E104AP	E412AP
					B412AP	B430AP	D107AP	E106AP	

Account Number and Title:		<b>570010</b>	<b>Expended Appropriations - Disbursed</b>						
<b>Debit</b>					<b>Credit</b>				
C132R	C136R	C138R	D108R		B102AP	B108AP	B122AP	B235	C408AP
C134R	C137R	C139R	F336		B105AP	B109AP	B130AP	B414AP	D126AP
					B106AP	B110AP	B202AP	B604AP	
					B107AP	B115AP	B234	C136AP	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>570500</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</b>					
<b>Debit</b>				<b>Credit</b>					
D310R	D312R	F336		D304	D306AP	D308AP	F336		

Account Number and Title:			<b>570800</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>					
<b>Debit</b>				<b>Credit</b>					
D310R	D312R	F336		D304	D306AP	D308AP	F336		

Account Number and Title:			<b>570900</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>					
<b>Debit</b>				<b>Credit</b>					
D310R	D312R	F336		D302	D306AP	D308AP	F336		

Account Number and Title:			<b>571300</b>	<b>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</b>					
<b>Debit</b>				<b>Credit</b>					
				C133					

Account Number and Title:			<b>571400</b>	<b>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account</b>					
<b>Debit</b>				<b>Credit</b>					
C427				C429					

Account Number and Title:			<b>572000</b>	<b>Financing Sources Transferred In Without Reimbursement</b>					
<b>Debit</b>				<b>Credit</b>					
E610	F336			A550	E606	E608			

Account Number and Title:			<b>573000</b>	<b>Financing Sources Transferred Out Without Reimbursement</b>					
<b>Debit</b>				<b>Credit</b>					
A548	E510	E512		E514	F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:	<b>573500</b>	<b>Appropriated Dedicated Collections to be Transferred In</b>							
<b>Debit</b>					<b>Credit</b>				
					A184				

Account Number and Title:	<b>573600</b>	<b>Appropriated Dedicated Collections to be Transferred Out</b>							
<b>Debit</b>					<b>Credit</b>				
A556									

Account Number and Title:	<b>574000</b>	<b>Appropriated Dedicated Collections Transferred In</b>							
<b>Debit</b>					<b>Credit</b>				
F336					A133AP	A184	A185	A189AP	

Account Number and Title:	<b>574500</b>	<b>Appropriated Dedicated Collections Transferred Out</b>							
<b>Debit</b>					<b>Credit</b>				
A133	A183	A185AP	A189	F146	F336				

Account Number and Title:	<b>575000</b>	<b>Expenditure Financing Sources - Transfers-In</b>							
<b>Debit</b>					<b>Credit</b>				
A456	A499	D144R	F336		A458	A498	A511	C109	C415
					A489	A510	A543	C403	D144

Account Number and Title:	<b>575500</b>	<b>Non-Expenditure Financing Sources - Transfers-In - Other</b>							
<b>Debit</b>					<b>Credit</b>				
A135AP	A223	A518	A546		A161	A203	A418	A454	A508
A218	A223AP	A519	F123AP		A167	A218AP	A420	A462	A516
A218AP	A422	A542	F336		A171	A223AP	A438	A467	A528
					A173	A410	A446	A474	A531
					A177	A416	A450	A482	A532

Account Number and Title:	<b>575600</b>	<b>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</b>							
<b>Debit</b>					<b>Credit</b>				
F336					A147	C196	E516		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>576000</b>	<b>Expenditure Financing Sources - Transfers-Out</b>				
<b>Debit</b>					<b>Credit</b>				
A500	A512	A514	D140		A500R	D141	D142	F123AP	F336
A501	A513	A541	D437						

Account Number and Title:				<b>576500</b>	<b>Non-Expenditure Financing Sources - Transfers-Out - Other</b>				
<b>Debit</b>					<b>Credit</b>				
A134	A217AP	A426	A466	A520	A217	A222AP	A523	A544	
A145	A222AP	A430	A469	A530	A217AP	A424	A530R	F336	
A163	A406	A434	A478	A534	A222	A522	A540		
A165	A414	A442	A486	F121					
A179	A417	A452	A488						

Account Number and Title:				<b>576600</b>	<b>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
A143	A144	B111	B139		F336				

Account Number and Title:				<b>577500</b>	<b>Non-Budgetary Financing Sources Transferred In</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C155	C420	E604	F144AP	

Account Number and Title:				<b>577600</b>	<b>Non-Budgetary Financing Sources Transferred Out</b>				
<b>Debit</b>					<b>Credit</b>				
D148	D149AP	E508	E509		F336				

Account Number and Title:				<b>578000</b>	<b>Imputed Financing Sources</b>				
<b>Debit</b>					<b>Credit</b>				
F336					E402				

Account Number and Title:				<b>579000</b>	<b>Other Financing Sources</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C119	C145	C430		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>579100</b>	<b>Adjustment to Financing Sources - Credit Reform</b>				
<b>Debit</b>					<b>Credit</b>				
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	D146	D149AP	F336						

Account Number and Title:				<b>579200</b>	<b>Financing Sources To Be Transferred Out - Contingent Liability</b>				
<b>Debit</b>					<b>Credit</b>				
B425					F336				

Account Number and Title:				<b>579500</b>	<b>Seigniorage</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C145				

Account Number and Title:				<b>580000</b>	<b>Tax Revenue Collected - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A186	A201	C141	D586	
					A188	C135	C143AP		

Account Number and Title:				<b>580100</b>	<b>Tax Revenue Collected - Individual</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:				<b>580200</b>	<b>Tax Revenue Collected - Corporate</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:				<b>580300</b>	<b>Tax Revenue Collected - Unemployment</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>580400</b>	<b>Tax Revenue Collected - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580500</b>	<b>Tax Revenue Collected - Estate and Gift</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>580600</b>	<b>Tax Revenue Collected - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:		<b>582000</b>	<b>Tax Revenue Accrual Adjustment - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		<b>582100</b>	<b>Tax Revenue Accrual Adjustment - Individual</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		<b>582200</b>	<b>Tax Revenue Accrual Adjustment - Corporate</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		<b>582300</b>	<b>Tax Revenue Accrual Adjustment - Unemployment</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		<b>582400</b>	<b>Tax Revenue Accrual Adjustment - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>582500</b>	<b>Tax Revenue Accrual Adjustment - Estate and Gift</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>582600</b>	<b>Tax Revenue Accrual Adjustment - Customs</b>					
<b>Debit</b>					<b>Credit</b>				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			<b>583000</b>	<b>Contra Revenue for Taxes - Not Otherwise Classified</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583100</b>	<b>Contra Revenue for Taxes - Individual</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583200</b>	<b>Contra Revenue for Taxes - Corporate</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583300</b>	<b>Contra Revenue for Taxes - Unemployment</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583400</b>	<b>Contra Revenue for Taxes - Excise</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:			<b>583500</b>	<b>Contra Revenue for Taxes - Estate and Gift</b>					
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>583600</b>	<b>Contra Revenue for Taxes - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
D402	D424	D438			D402R	F336			

Account Number and Title:		<b>589000</b>	<b>Tax Revenue Refunds - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589100</b>	<b>Tax Revenue Refunds - Individual</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589200</b>	<b>Tax Revenue Refunds - Corporate</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589300</b>	<b>Tax Revenue Refunds - Unemployment</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589400</b>	<b>Tax Revenue Refunds - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589500</b>	<b>Tax Revenue Refunds - Estate and Gift</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

Account Number and Title:		<b>589600</b>	<b>Tax Revenue Refunds - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
B118	B416				F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>590000</b>	<b>Other Revenue</b>				
<b>Debit</b>					<b>Credit</b>				
D437	F144	F336	H301		A186	C109	C169	C416	C630
					A188	C135	C188	C420	F144AP
					A201	C141	C402	C422	
					B200	C145	C404AP	C424	

Account Number and Title:				<b>590900</b>	<b>Contra Revenue for Other Revenue</b>				
<b>Debit</b>					<b>Credit</b>				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:				<b>591900</b>	<b>Revenue and Other Financing Sources - Cancellations</b>				
<b>Debit</b>					<b>Credit</b>				
F119	F120	F122	F128AP		F336				

Account Number and Title:				<b>592100</b>	<b>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</b>				
<b>Debit</b>					<b>Credit</b>				
D579R	F336				D579				

Account Number and Title:				<b>592200</b>	<b>Valuation Change in Investments for Federal Government Sponsored Enterprise</b>				
<b>Debit</b>					<b>Credit</b>				
D503R	F336				D503				

Account Number and Title:				<b>592300</b>	<b>Valuation Change in Investments - Beneficial Interest in Trust</b>				
<b>Debit</b>					<b>Credit</b>				
D503R	F336				C135	C141	D503		

Account Number and Title:				<b>593000</b>	<b>Lessor Lease Revenue</b>				
<b>Debit</b>					<b>Credit</b>				
D437	F336				C109	C420	F144AP		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>593300</b>	<b>Amortization of Unearned Lessor Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C460				

Account Number and Title:		<b>593900</b>	<b>Contra Revenue for Lessor Lease Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
D402					C733	D402R	F336		

Account Number and Title:		<b>599000</b>	<b>Collections for Others - Statement of Custodial Activity</b>						
<b>Debit</b>					<b>Credit</b>				
C141AP	C142	C143AP	D584		F336				

Account Number and Title:		<b>599100</b>	<b>Accrued Collections for Others - Statement of Custodial Activity</b>						
<b>Debit</b>					<b>Credit</b>				
C402AP	C404				C143AP	D422	D424AP	D584	F336

Account Number and Title:		<b>599300</b>	<b>Offset to Non-Entity Collections - Statement of Changes in Net Position</b>						
<b>Debit</b>					<b>Credit</b>				
C143AP	C146AP	C196AP	D585		F336				
C145AP	C147	D503AP							

Account Number and Title:		<b>599400</b>	<b>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</b>						
<b>Debit</b>					<b>Credit</b>				
C403AP	C405	C420AP	E516AP	F336	C143AP	C196AP	D585		
					C146AP	D420R	F336		

Account Number and Title:		<b>599700</b>	<b>Financing Sources Transferred In From Custodial Statement Collections</b>						
<b>Debit</b>					<b>Credit</b>				
D437	F336				A212	A220	C109	C189	

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>599750</b>	<b>Financing Sources Transferred In From Custodial Statement Collections - Contra Account</b>				
<b>Debit</b>					<b>Credit</b>				
A221					F336				

Account Number and Title:				<b>599800</b>	<b>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government</b>				
<b>Debit</b>					<b>Credit</b>				
A210					F336				

Account Number and Title:				<b>599900</b>	<b>Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account</b>				
<b>Debit</b>					<b>Credit</b>				
C429					F336				

Account Number and Title:				<b>610000</b>	<b>Operating Expenses/Program Costs</b>				
<b>Debit</b>					<b>Credit</b>				
A146	B138	B604	D134	E412	C132	C139AP	D308AP	E114	F336
A514	B154	B606	D510	E418	C134	D102	D582	E116	H300
B102	B402	C102	D534	E506	C136AP	D108	E110	E414	
B104	B406	D106	E102		C138AP	D110	E112	F128	
B105	B412	D107	E104						
B106	B436	D109	E108						
B107	B444	D126	E204AP						

Account Number and Title:				<b>615000</b>	<b>Expensed Asset</b>				
<b>Debit</b>					<b>Credit</b>				
B402					F336				

Account Number and Title:				<b>619000</b>	<b>Contra Bad Debt Expense - Incurred for Others</b>				
<b>Debit</b>					<b>Credit</b>				
F336									

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>619900</b>	<b>Adjustment to Subsidy Expense</b>						
<b>Debit</b>					<b>Credit</b>				
F336					D112AP	D113	D149AP	D150	

Account Number and Title:		<b>631000</b>	<b>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</b>						
<b>Debit</b>					<b>Credit</b>				
B109	B418				F336	H300			

Account Number and Title:		<b>632000</b>	<b>Interest Expenses on Securities</b>						
<b>Debit</b>					<b>Credit</b>				
B109	B418	E124			E126	F336	H300		

Account Number and Title:		<b>633000</b>	<b>Other Interest Expenses</b>						
<b>Debit</b>					<b>Credit</b>				
B109	B416	B419	D614		F336	H300			
B117	B418	D612							

Account Number and Title:		<b>633800</b>	<b>Remuneration Interest</b>						
<b>Debit</b>					<b>Credit</b>				
B210									

Account Number and Title:		<b>634000</b>	<b>Interest Expense Accrued on the Liability for Loan Guarantees</b>						
<b>Debit</b>					<b>Credit</b>				
E122					F336				

Account Number and Title:		<b>640000</b>	<b>Benefit Expense</b>						
<b>Debit</b>					<b>Credit</b>				
B402	D106	D126	E104		C132	D108	D308AP		
B604	D107	D134	E106		D102	D110	F336		

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:				<b>650000</b>	<b>Cost of Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
C630	C648	D538	E110		B108AP	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

Account Number and Title:				<b>660000</b>	<b>Applied Overhead</b>				
<b>Debit</b>					<b>Credit</b>				
E110	E112	E114	E116	F336	D514	E404	F336		

Account Number and Title:				<b>661000</b>	<b>Cost Capitalization Offset</b>				
<b>Debit</b>					<b>Credit</b>				
F336					D514	F336			

Account Number and Title:				<b>671000</b>	<b>Depreciation, Amortization, and Depletion</b>				
<b>Debit</b>					<b>Credit</b>				
E120					E110	E114	E404		
					E112	E116	F336		

Account Number and Title:				<b>671300</b>	<b>Lessee Lease Amortization</b>				
<b>Debit</b>					<b>Credit</b>				
E127					F336				

Account Number and Title:				<b>672000</b>	<b>Bad Debt Expense</b>				
<b>Debit</b>					<b>Credit</b>				
D404	D420				F336				

Account Number and Title:				<b>673000</b>	<b>Imputed Costs</b>				
<b>Debit</b>					<b>Credit</b>				
E402					F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>679000</b>	<b>Other Expenses Not Requiring Budgetary Resources</b>						
<b>Debit</b>					<b>Credit</b>				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

Account Number and Title:		<b>679300</b>	<b>Accrued Expenses</b>						
<b>Debit</b>					<b>Credit</b>				
B413	B414								

Account Number and Title:		<b>679500</b>	<b>Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees</b>						
<b>Debit</b>					<b>Credit</b>				
F336					B407				

Account Number and Title:		<b>680000</b>	<b>Future Funded Expenses</b>						
<b>Debit</b>					<b>Credit</b>				
B420	D112AP	F130			B105	B436	D146	F336	
B424	D113	F336			B424R	D145	D147AP	H300	

Account Number and Title:		<b>685000</b>	<b>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</b>						
<b>Debit</b>					<b>Credit</b>				
B422					F336	H300			

Account Number and Title:		<b>690000</b>	<b>Non-Production Costs</b>						
<b>Debit</b>					<b>Credit</b>				
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134	F336	C132	C414	D108	D308AP	H300

Account Number and Title:		<b>693000</b>	<b>Lessee Lease Expense</b>						
<b>Debit</b>					<b>Credit</b>				
B107	B402				F336				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>711000</b>	<b>Gains on Disposition of Assets - Other</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				C161	C626	C644	C731	
					C610	C628	C646	C733	
					C615	C630	C648	E602	

Account Number and Title:		<b>711100</b>	<b>Gains on Disposition of Investments</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

Account Number and Title:		<b>711200</b>	<b>Gains on Disposition of Borrowings</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				B121AP	B131	B135		

Account Number and Title:		<b>717100</b>	<b>Gains on Changes in Long-Term Assumptions - From Experience</b>						
<b>Debit</b>					<b>Credit</b>				
F338					D570				

Account Number and Title:		<b>717200</b>	<b>Losses on Changes in Long-Term Assumptions - From Experience</b>						
<b>Debit</b>					<b>Credit</b>				
D571					F340				

Account Number and Title:		<b>718000</b>	<b>Unrealized Gains</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				D589				

Account Number and Title:		<b>718100</b>	<b>Unrealized Gain - Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
					D592				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:					<b>719000</b>	<b>Other Gains</b>				
<b>Debit</b>					<b>Credit</b>					
F338	H301				A208	C732	D574	D604		
					B450	D440	D575	D610		
					C613	D569	D578	D618		

Account Number and Title:					<b>719090</b>	<b>Gains on International Monetary Fund Assets</b>				
<b>Debit</b>					<b>Credit</b>					
					H438	H446				

Account Number and Title:					<b>719100</b>	<b>Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</b>				
<b>Debit</b>					<b>Credit</b>					
					D612	D614				

Account Number and Title:					<b>721000</b>	<b>Losses on Disposition of Assets - Other</b>				
<b>Debit</b>					<b>Credit</b>					
C161	C615	C630	C648	D418	F340	H300				
C609	C626	C644	C731	E502						
C610	C628	C646	C733	E602						

Account Number and Title:					<b>721100</b>	<b>Losses on Disposition of Investments</b>				
<b>Debit</b>					<b>Credit</b>					
C602	C608	C622	C704	C754	F340	H300				
C604	C618	C624	C708	C755						

Account Number and Title:					<b>721200</b>	<b>Losses on Disposition of Borrowings</b>				
<b>Debit</b>					<b>Credit</b>					
B121AP	B131	B137	C149	C153	F340	H300				

Account Number and Title:					<b>727100</b>	<b>Gains on Changes in Long-Term Assumptions</b>				
<b>Debit</b>					<b>Credit</b>					
F338					D570					

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>727200</b>	<b>Losses on Changes in Long-Term Assumptions</b>						
<b>Debit</b>					<b>Credit</b>				
D571					F340				

Account Number and Title:		<b>728000</b>	<b>Unrealized Losses</b>						
<b>Debit</b>					<b>Credit</b>				
D589					F340	H300			

Account Number and Title:		<b>728100</b>	<b>Unrealized Losses - Exchange Stabilization Fund (ESF)</b>						
<b>Debit</b>					<b>Credit</b>				
D594									

Account Number and Title:		<b>729000</b>	<b>Other Losses</b>						
<b>Debit</b>					<b>Credit</b>				
A206	C194	D542	D572	D608	B424R	C137	F340	H300	
B108	C613	D548	D573	D626					
B424	D442	D564	D576						
B452	D523	D568	D606						

Account Number and Title:		<b>729090</b>	<b>Losses on International Monetary Fund Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H402	H440	H449							

Account Number and Title:		<b>729100</b>	<b>Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</b>						
<b>Debit</b>					<b>Credit</b>				
D612	D614								

Account Number and Title:		<b>729200</b>	<b>Other Losses From Impairment of Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C613					F340	H300			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:			<b>730000</b>	<b>Extraordinary Items</b>					
<b>Debit</b>					<b>Credit</b>				
D550	F338	H301			F340	H300			

Account Number and Title:			<b>740000</b>	<b>Prior-Period Adjustments Due to Corrections of Errors</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:			<b>740100</b>	<b>Prior-Period Adjustments Due to Changes in Accounting Principles</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D532	F338			D308	D310	F340	H300	
D312	D536	H301							

Account Number and Title:			<b>740500</b>	<b>Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year</b>					
<b>Debit</b>					<b>Credit</b>				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:			<b>750000</b>	<b>Distribution of Income - Dividend</b>					
<b>Debit</b>					<b>Credit</b>				
C435AP	C437				C149AP	C153AP	F125	F340	

Account Number and Title:			<b>760000</b>	<b>Changes in Actuarial Liability</b>					
<b>Debit</b>					<b>Credit</b>				
B426	F338				B426R	F340			

Account Number and Title:			<b>801000</b>	<b>Guaranteed Loan Level</b>					
<b>Debit</b>					<b>Credit</b>				
G102					F344	F352			

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>801500</b>	<b>Guaranteed Loan Level - Unapportioned</b>						
<b>Debit</b>					<b>Credit</b>				
G104					G102				

Account Number and Title:		<b>802000</b>	<b>Guaranteed Loan Level - Apportioned</b>						
<b>Debit</b>					<b>Credit</b>				
F346	G106				G104				

Account Number and Title:		<b>804000</b>	<b>Guaranteed Loan Level - Used Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F344					G106				

Account Number and Title:		<b>804500</b>	<b>Guaranteed Loan Level - Unused Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F352					F346				

Account Number and Title:		<b>805000</b>	<b>Guaranteed Loan Principal Outstanding</b>						
<b>Debit</b>					<b>Credit</b>				
G108					G110				

Account Number and Title:		<b>805300</b>	<b>Guaranteed Loan New Disbursements by Lender</b>						
<b>Debit</b>					<b>Credit</b>				
F348					G108				

Account Number and Title:		<b>806500</b>	<b>Guaranteed Loan Collections, Defaults, and Adjustments</b>						
<b>Debit</b>					<b>Credit</b>				
G110					F350				

Account Number and Title:		<b>807000</b>	<b>Guaranteed Loan Cumulative Disbursements by Lenders</b>						
<b>Debit</b>					<b>Credit</b>				
F350					F348				

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**U.S. Standard General Ledger  
Account Transaction Postings**

Account Number and Title:		<b>809100</b>	<b>Partial or Early Cancellation of Authority</b>						
<b>Debit</b>					<b>Credit</b>				
E204					F301	F390AP			

Account Number and Title:		<b>809200</b>	<b>Offset for Partial or Early Cancellation of Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F301	F390AP				E204				

Account Number and Title:		<b>880100</b>	<b>Offset for Purchases of Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C132R	C134R	C136R	C138R	F370	B152AP	B430AP	D134AP	G122	
					B402AP	B438AP	D514AP	G124	
					B406AP	B604AP	G120		

Account Number and Title:		<b>880200</b>	<b>Purchases of Property, Plant, and Equipment</b>						
<b>Debit</b>					<b>Credit</b>				
B402AP	B604AP	D514AP			C132R	C134R	C136R	C138R	F370
B406AP	D134AP	G120							

Account Number and Title:		<b>880300</b>	<b>Purchases of Inventory and Related Property</b>						
<b>Debit</b>					<b>Credit</b>				
B402AP	B430AP	B604AP	D514AP		C132R	C134R	C136R	C138R	F370
B406AP	B438AP	D134AP	G122						

Account Number and Title:		<b>880400</b>	<b>Purchases of Assets - Other</b>						
<b>Debit</b>					<b>Credit</b>				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	G122						

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# Treasury Financial Manual

## Part 2, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

### Note:

Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior -year obligations. For reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders—Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders—Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders—Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders—Obligations, Refunds Collected." However, at year-end these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders—Obligations, Unpaid," 480200, "Undelivered Orders—Obligations, Prepaid/Advanced," 490100, "Delivered Orders—Obligations, Unpaid," and 490200, "Delivered Orders—Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

Section IV	Page Number
USSGL Attribute Definition Report (ADR)	IV ADR - 1
USSGL Account Attribute Table (AT)	IV AT - 1

## U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Anticipated Indicator	Anticipated	Indicates that the transaction is expected or anticipated to occur in the current fiscal year.	N - No, Y - Yes	1/A	USSGL	USSGL
Apportionment Category B Program Code	Apport Cat B	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act.	#### - Apportionment Category B Program Code	4/N	OMB Circ. No. A-11	Bulk File
Apportionment Category Code	Apport Cat	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).	A - Category A - Quarterly Apportionments, B - Category B - Apportionments other than quarterly, E - Exempt from Apportionment	1/A	OMB Circ. No. A-11	Bulk File
Authority Type Code	Auth Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority, C - Contract Authority, D - Advance Appropriation, E - Appropriation (Advance Funding) available in Prior Year, F - Appropriation (Advance Funding) available from Subsequent Year, P - Appropriation (excluding Advance Funding), R - Reappropriation, S - Spending Authority from Offsetting Collections, X - Transfer of Borrowing Authority Converted to Cash	1/A	OMB Circ. No. A-11, TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period, S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File

## U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
BEA Category Indicator	BEA Cat	At a USSGL account level, indicates whether the Budget Enforcement Act (BEA) category is discretionary or mandatory. Additionally, the BEA Category is also used at a Treasury account level for governmentwide reporting. For Treasury expenditure accounts, this category may be classified as discretionary (D), mandatory (M), or split (S). For Treasury receipt accounts, this category may be classified as discretionary (D), government (G), mandatory (M), net income (N), or split (S). Note - Split means that agency is reporting both discretionary and mandatory categories.	D - Discretionary, M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File
Begin End Indicator	Begin/End	Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance, E - Ending Balance	1/A	TFM	Bulk File
Borrowing Authority From the Public	Borrowing Authority From the Public	Definite Indefinite Borrowing Authority from the Public	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	MTS	TAS
Borrowing Authority From the Treasury	Borrowing Authority From the Treasury	Definite Indefinite Borrowing Authority	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	Treasury	TAS
Borrowing Source Code	Borrow Source	Indicates whether borrowing took place from the public, Treasury, or a federal financing bank.	F - Federal Financing Bank, P - Public, T - Treasury	1/A	TFM, OMB Circ. No. A-11	Bulk File
Budget Object Class	Budget Object Class	Budget Object Classes represent the categories in a classification system that presents obligations by the items or services purchased by the Federal Government	##### - Budget Object Class Code	4/N	OMB Circ. No. A-11	Bulk File
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact, E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example, USSGL account 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service is reported on the Balance Sheet and the Schedule P. USSGL account 161000 domain value will be A.	A - Both Budgetary and Proprietary, B - Budgetary, P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL

## SUPPLEMENT

## Section IV

## U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Bureau Code	Bureau Code	Identifies the Code used to associate ATB activity to a specific Bureau within that Agency. Allows Agencies with TAS/ATB activity crossing multiple Bureaus to be able to create Bureau level Financial Statements within an Agency. This Attribute is not required for monthly GTAS Bulkdata submissions. It is strictly for use by Agencies for their own internal reporting needs.	##### - Bureau Code	5/C	Agency	Bulk File
Contract Authority	Contract Authority	Definite or Indefinite Contract Authority	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	MTS	TAS
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1001 - OPIC Working Capital, 1992-2026	4/N	OMB Circ. No. A-11	Bulk File
Custodial Noncustodial Indicator	Cust/Noncust	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Non-custodial, S - Custodial	1/A	SFFAS #7, OMB Circ. No. A-136	Bulk File
Debit Credit Indicator	Debit/Credit	Indicates whether the balance reported is a debit or credit.	C - Credit, D - Debit	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	Bulk File
Disaster Emergency Fund Code	DEFC	Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title "Disaster/Emergency/Wildfire Suppression", for example, will be replaced with the actual title identified by OMB such as "Emergency PL 115-56." For the current list of DEFC values, visit the Disaster and Emergency Funding Tracking Dashboard ( <a href="https://community.max.gov/x/cYW9V">https://community.max.gov/x/cYW9V</a> ).	1 or 3 character OMB approved value	3/C	OMB Guidance/TF M	Bulk File
Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs, T - Nonexchange, X - Exchange	1/A	SFFAS #7, TFM	Bulk File

**U.S. Standard General Ledger – Account Attribute Definition Report**

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other federal entities (F); non-federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-federal partners (E), unidentified federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government only (G).	E - Non Federal Exception, F - Federal, G - General Fund of the U.S. Government Only, N - Non Federal, Z - Non-Reciprocating Federal Activity	1/A	SFFAS #7, TFM	Bulk File
Financing Account Code	Financing Account Code	Indicates whether the federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct, G - Guaranteed, N - Nonfinancing	1/A	SF 133, Schedule P	TAS

U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
GTAS Fund Type Code	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 General Fund category (Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 1500).	CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999), EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EM - Management Fund (3960-3999), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund of the U.S. Government Authority, MR - Miscellaneous Unavailable Receipts (9500-9550), TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)	2/A	FAST Book	TAS
Normal Balance Indicator	Norm Bal	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit, D - Debit	1/A	SF 133, Schedule P	USSGL



## U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Prior Year Adjustment Code	PY Adj	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system, P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system, X - Not an adjustment to prior-year reporting	1/A	OMB Circ. No. A-11	Bulk File
Program Report Category Code	Program Rpt Cat	Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act.	## - Program Report Category Code	2/N	OMB Circ. No. A-11	Bulk File
Reduction Type Code	Reduction Type	The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.	ATB - Across The Board reduction, OTR - Reductions other than ATB and SEQ, SEQ - Sequestration, XXX - N.A.	3/A	OMB Circ. No. A-11	Bulk File
Reimbursable Flag Indicator	Reimb Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct, R - Reimbursable	1/A	OMB Circ. No. A-11	Bulk File
Reporting Type Code	Reporting Type Code	Indicates at the TAS level activity related to non-federal ownership interest or statutory dedication of specifically identified revenues to designated activities.	E - Dedicated Collection, F - Fiduciary, U - Undesignated	1/A	SFFAS 27	TAS

U.S. Standard General Ledger – Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
TAS Status Code	TAS Status	Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement.  Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely.  Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose.	C - Canceled, E - Expired, U - Unexpired	1/A	OMB Circ. No. A-11	TAS
TAS Status Transitioning Code	Trans. Code	Expiring - Applies to annual and multi-year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual and multi-year accounts. For annual and multi-year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year.	K - Canceling, N - Not applicable, X - Expiring	1/A	TFM	TAS
Trading Partner Agency Identifier	Trading Ptnr	Represents the agency identifier of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.	### - Trading Partner (CGAC three-digit department code)	3/N	FAST Book, OMB Circ, No. A-11	Bulk File
Trading Partner Main Account Code	Trading Ptnr Main	Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.	- Blank is Acceptable, #### - Trading Partner Account (Must be a valid main account for the trading partner.)	4/N	FAST Book	Bulk File
Year of Budget Authority Indicator	Year of BA	Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.	BAL - Outlays from balances brought forward, NEW - Outlays from new budget authority	3/A	OMB Circ. No. A-11	Bulk File













U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES															TAS ATTRIBUTES										
USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi- ing Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
331000	Cumulative Results of Operations	N	P	C	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
340000	Fiduciary Net Assets	N	P	C	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N
341000	Contributions to Fiduciary Net Assets	N	P	C	E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N
342000	Withdrawals or Distributions of Fiduciary Net Assets	N	P	D	E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N
403400	Anticipated Adjustments to Contract Authority	Y	B	C	E	D/C					D/M											1 or 3 character OMB approved value	D					EG/EP/ER/ET	E/F/U	N	U	X/K/N
403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn	Y	B	C	E	C					M									X		1 or 3 character OMB approved value	D				ER/ET	U	N	U	N	
404400	Anticipated Reductions to Borrowing Authority	Y	B	C	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Y	B	C	E	D/C	B/P/S				D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	Y	B	C	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	Y	B	C	E	C					D											1 or 3 character OMB approved value	D				EG/EP/ES/ET	E/F/U	N	U	N	
406000	Anticipated Collections From Non-Federal Sources	Y	B	D	E	D/C					D/M			1001/1992-2026			N					1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
407000	Anticipated Collections From Federal Sources	Y	B	D	E	D/C					D/M			1001/1992-2026			E/F					1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments	Y	B	D	E	D/C	X				M											1 or 3 character OMB approved value	R				ER	U	N	U	N	
408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1001/1992-2026								1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1001/1992-2026								1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	



U.S. Standard General Ledger - Attribute Table

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USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi- ing Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
408300	Transfers - Current-Year Authority - Receivable - Transferred	N	B	C	E	D/C	B/C/D/ P/R/S				D/M			1001/1992- 2026								1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
411100	Debt Liquidation Appropriations	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D					EG/EP/ER	E/F/U	N	U/E	X/K/N	
411200	Liquidation of Deficiency - Appropriations	N	B	D	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value	D					EG/EP/ER	E/F/U	N	U/E	X/K/N	
411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D		SEQ/XXX		ES/ET	E/F/U	N	U/E	X/K/N		
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U/E	X/K/N		
411500	Loan Subsidy Appropriation	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N		
411600	Debt Forgiveness Appropriation	N	B	D	E	D/C	P				D/M									B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
411601	Debt Forgiveness - Cancellation of Debt Adjustment	N	B	D	E	D/C	P				D/M									B/P/X	1 or 3 character OMB approved value	D				EP	E/U	N	U	N		
411700	Loan Administrative Expense Appropriation	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N		
411800	Reestimated Loan Subsidy Appropriation	N	B	D	E	D/C					M									B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N		
411900	Other Appropriations Realized	N	B	D	E	D/C	D/E/F/P				D/M									B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E	X/K/N		
411910	Indefinite Appropriation - Upward Adjustments	N	B	D	E	D/C	D/P				D/M									B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER	E/F/U	N	U/E	X/K/N		

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411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	N	B	C	E	C	P				D									X		1 or 3 character OMB approved value	D					EG	E/F/U	N	U	N
411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations	N	B	D	E	D/C	P				D									X		1 or 3 character OMB approved value	D				EG	E/F/U	N	U	X/N	
411990	Other Appropriations Realized - International Monetary Fund	N	B	D	E	D/C	P				D/M									B/P/X		1 or 3 character OMB approved value	D				EG	U	N	U	N	
411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	N	B	D	E	D/C					D/M									X		1 or 3 character OMB approved value	D				EG	U	N	U	N	
411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	N	B	D	E	D/C					D/M									X		1 or 3 character OMB approved value	D				EG	U	N	U	N	
411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	N	B	D	E	D/C					D/M											1 or 3 character OMB approved value	D				EG	U	N	U	N	
411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	N	B	D	E	D/C					D/M											1 or 3 character OMB approved value	D				EG	U	N	U	N	
412000	Anticipated Indefinite Appropriations	Y	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Y	B	C	E	C	P				D											1 or 3 character OMB approved value	D				EG	E/F/U	N	U	N	
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	N	B	D	E	D/C	P/S				D/M									P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	N	B	D	B/E	D/C					M									B/P/X		1 or 3 character OMB approved value	D				EG	E/F/U	N	U	X/K/N	
412250	Federal Financing Bank (FFB) - Net Principal Payments	N	B	D	E	D/C	X				M									B/P/X		1 or 3 character OMB approved value	R				ER	E/F/U	N	U	N	

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412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	N	B	D	E	D/C	B/P/S				D/M									B/P/X	1 or 3 character OMB approved value		D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D				EG/ES/ET	E/F/U	N	U/E	X/K/N	
412500	Loan Modification Adjustment Transfer Appropriation	N	B	D	E	D/C					D/M		1001/1992-2026							B/P/X	1 or 3 character OMB approved value		D				EG/EP/ER	E/F/U	D/G/N	U/E	X/K/N	
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	N	B	D	B/E	D/C	B/P/R				D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XXX		EG/ES/ET	E/F/U	N	U/E	X/K/N	
412700	Amounts Appropriated From Specific Invested TAFS - Payable	N	B	C	B/E	D/C					D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XXX		EG/ES/ET	E/F/U	N	U/E	X/K/N	
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	N	B	D	E	D/C	B/P				D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XXX		EG/ES/ET	E/F/U	N	U/E	X/K/N	
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	N	B	C	E	D/C	B/P				D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XXX		EG/ES/ET	E/F/U	N	U/E	X/K/N	
413000	Appropriation to Liquidate Contract Authority Withdrawn	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N		
413100	Current-Year Indefinite Contract Authority	N	B	D	E	D/C					D/M									P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N		
413120	Current-Year Definite Contract Authority	N	B	D	E	D/C					D/M									P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N		
413200	Substitution of Contract Authority	N	B	C	E	D/C	S				M									P/X	1 or 3 character OMB approved value		D/R			ER	E/F/U	N	U	X/K/N		
413300	Decreases to Indefinite Contract Authority	N	B	C	E	D/C					D/M									P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		

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413400	Indefinite Contract Authority Withdrawn	N	B	C	E	D/C					D/M									P/X		1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413415	Adjustment for Definite Contract Authority - Prior-Year	N	B	C	E	D/C					M									P/X		1 or 3 character OMB approved value	D				ET	E/F/U	N	U	X/N	
413500	Contract Authority Liquidated	N	B	C	E	D/C	P/S				D/M									B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
413600	Contract Authority To Be Liquidated by Trust Funds	N	B	C	B/E	D/C					D/M									P/X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U	X/K/N		
413700	Transfers of Contract Authority - Allocation	N	B	D	B/E	D/C					D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U	X/K/N		
413800	Appropriation to Liquidate Contract Authority	N	B	D	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
413810	Appropriation to Liquidate Contract Authority - FMSTF	N	B	D	E	D/C	P				M									X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U	X/K/N		
413900	Contract Authority Carried Forward	N	B	D	B/E	D					D/M											1 or 3 character OMB approved value	D			EG/EP/ER/ES/ET	E/F/U	N	U	X/K/N		
414000	Substitution of Borrowing Authority	N	B	C	E	D/C	P/S				D/M	F/P/T								P/X		1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N		
414100	Current-Year Indefinite Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T		1001/1992-2026						P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
414120	Current-Year Definite Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T								P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	N	B	C	E	D/C					M			1001/1992-2026						X		1 or 3 character OMB approved value	D			EG/EP/ER/TR	E/F/U	D/G/N	U	X/K/N		

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414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	N	B	C	E	D/C					M			1001/1992-2026						X		1 or 3 character OMB approved value	D											
414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances	N	B	C	E	C					M									X		1 or 3 character OMB approved value	D											
414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances	N	B	C	E	C					M									X		1 or 3 character OMB approved value	D											
414300	Current-Year Decreases to Indefinite Borrowing Authority	N	B	C	E	D/C					D/M	F/P/T		1001/1992-2026						P/X		1 or 3 character OMB approved value	D											
414400	Borrowing Authority Withdrawn	N	B	C	E	D/C					D/M	F/P/T		1001/1992-2026						P/X		1 or 3 character OMB approved value	D											
414500	Borrowing Authority Converted to Cash	N	B	C	E	D/C					D/M	F/P/T		1001/1992-2026								1 or 3 character OMB approved value	D											
414600	Actual Repayments of Debt, Current-Year Authority	N	B	C	E	D/C	B/P/S				D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R											
414700	Actual Repayments of Debt, Prior-Year Balances	N	B	C	E	D/C					D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R											
414800	Resources Realized From Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T		1001/1992-2026						B/X		1 or 3 character OMB approved value	D											
414900	Borrowing Authority Carried Forward	N	B	D	B/E	D/C					D/M	F/P/T		1001/1992-2026								1 or 3 character OMB approved value	D											
414910	Borrowing Authority Carried Forward - Transferred	N	B	D	E	D/C					D/M	F/P/T		1001/1992-2026								1 or 3 character OMB approved value	D											
415000	Reappropriations - Transfers-In	N	B	D	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D											

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415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	N	B	C	E	D/C	P/S				D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	N	B	C	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
415300	Transfers of Contract Authority - Non-Allocation	N	B	D	B/E	D/C					M						F	###	####	B/P/X	1 or 3 character OMB approved value		D	BAL/NEW			ET	E/F/U	N	U	X/K/N	
415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	N	B	D	E	D/C					D						F	###	####	B/P/X	1 or 3 character OMB approved value		D				ET	E/F/U	N	U	X/K/N	
415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	N	B	D	E	D/C					D						F	###	####	B/P/X	1 or 3 character OMB approved value		D				ET	E	N	U	X/K/N	
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	N	B	D	E	D/C	C/P				D/M									P/X	1 or 3 character OMB approved value		D				EG/ES/ET	E/F/U	N	U/E	X/K/N	
415730	Authority Made Available From Appropriations Previously Precluded From Obligation	N	B	D	E	D/C					D									P/X	1 or 3 character OMB approved value		D				ES	U	N	U	X/N	
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	N	B	D	E	D/C					D/M									P/X	1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
415900	Repayment of Repayable Advances - Current-Year Authority	N	B	C	E	D/C	B/P				M									X	1 or 3 character OMB approved value		D				ES/ET	E/U	N	U	N	
415901	Repayment of Repayable Advances - Prior-Year Balances	N	B	C	E	D/C	B/P				M									B/P/X	1 or 3 character OMB approved value		D				ES/ET	E/U	N	U	N	
416000	Anticipated Transfers - Current-Year Authority	Y	B	D	E	D/C	C/D/P/S/X				D/M			1001/1992-2026								1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	Y	B	D	E	D					D/M			1001/1992-2026								1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N

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416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year	Y	B	D	E	D	P				D/M											1 or 3 character OMB approved value	D					ES/ET	E/F/U	N	U	N
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	N	B	D	B/E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D					EG/EP/ES/ET	E/F/U	N	U	X/K/N
416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	N	B	D	E	D/C	P				D/M						F	###	####	X		1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	N	
416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	N	B	D	E	D/C	P				D/M						F	###	####	X		1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	N	
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	N	B	D	E	D/C					D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
417000	Transfers - Current-Year Authority	N	B	D	E	D/C	D/P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	N	B	D	B/E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D		SEQ/XXX		EG/ES/ET	E/F/U	N	U	X/K/N	
417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	N	B	D	E	D	P				D/M						F	###	####	X		1 or 3 character OMB approved value	D		XXX		EG/ES/ET	E/F/U	N	U	X/K/N	
417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	N	B	C	B/E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D		SEQ/XXX		EP/ES/ET	E/F/U	N	U	X/K/N	
417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	N	B	C	E	C	P/S				M						F	###	####	X		1 or 3 character OMB approved value	D		XXX		ER/ES/ET	E/F/U	N	U	X/N	
417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D		SEQ/XXX		EG/EP/ES/ET	E/F/U	N	U	X/K/N	

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417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	N	B	D	E	D/C	P/S				D/M						F	###	#####	X		1 or 3 character OMB approved value	D		XXX		EG/ER/ES/ET	E/F/U	N	U	X/K/N
417400	Transfers - Current-Year Borrowing Authority Converted to Cash	N	B	D	E	D/C	P/X				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D				EG/EP/ES	E/F/U	N	U/E	X/K/N
417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	N	B	D	E	D/C	D/P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund	N	B	D	E	D/C	P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D				EG	U	N	U	N
417600	Allocation Transfers of Prior-Year Balances	N	B	D	E	D/C	D/P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund	N	B	D	E	D/C	P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D				EG	U	N	U	N
418000	Anticipated Transfers - Prior-Year Balances	Y	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Y	B	D	E	D/C	P/R/S				D/M			1001/1992-2026								1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
419000	Transfers - Prior-Year Balances	N	B	D	E	D/C	D/P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	N	B	D	E	D/C	P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
419200	Balance Transfers - Unexpired to Expired	N	B	D	E	D/C	P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	N	B	D	E	D/C	D/P/S				D/M						F	###	#####	B/P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N



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419500	Transfer of Obligated Balances	N	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
419600	Balance Transfers-In - Expired to Expired	N	B	D	E	D	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N	
419700	Balance Transfers-Out - Expired to Expired	N	B	C	E	C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N		
419900	Transfer of Expired Expenditure Transfers - Receivable	N	B	D	E	D/C					D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U/E	X/K/N		
420100	Total Actual Resources - Collected	N	B	D	B/E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
420190	Total Actual Resources - Collected - International Monetary Fund	N	B	D	B/E	D/C					D/M											1 or 3 character OMB approved value	D			EG	U	N	U	N		
421000	Anticipated Reimbursements	Y	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N		
421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	Y	B	C	E	C					M											1 or 3 character OMB approved value	D			ER	E/F/U	N	U	N		
421200	Liquidation of Deficiency - Offsetting Collections	N	B	D	E	D/C					D/M						E/F/N			B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
421500	Anticipated Expenditure Transfers from Trust Funds	Y	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N		
421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	Y	B	D	E	D	S				D											1 or 3 character OMB approved value	D			EG	E/F/U	N	U	N		
422100	Unfilled Customer Orders Without Advance	N	B	D	B/E	D/C					D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	G/N	U/E	X/K/N		

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422200	Unfilled Customer Orders With Advance	N	B	D	B/E	D/C					D/M			1001/1992-2026			E/F/N			B/P/X			R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
422300	Uncollected Subsidy from Program Account	N	B	D	B/E	D/C					M			1001/1992-2026			F			P/X			D					EG/EP/ER	E/F/U	D/G/N	U	N
422500	Expenditure Transfers From Trust Funds - Receivable	N	B	D	B/E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X			D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D/C	S				D						F	###	####	B/P/X			D				EG	E/F/U	N	U	N	
423000	Unfilled Customer Orders Without Advance - Transferred	N	B	D	E	D/C					D/M			1001/1992-2026			E/F	###	####	B/P/X			R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423100	Unfilled Customer Orders With Advance - Transferred - No Offset	N	B	C	E	D/C	S				D/M			1001/1992-2026			E/F/N	###	####	X			R	BAL/NEW				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
423110	Unfilled Customer Orders With Advance - Transferred - With Offset	N	B	C	E	D/C					D/M						F	###	####	B/P/X			R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X			D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423300	Reimbursements Earned - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/1992-2026			E/F	###	####	B/P/X			D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
423400	Other Federal Receivables - Transferred	N	B	D	E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X			D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
423500	Uncollected Subsidy from Program Account - Transferred	N	B	D	E	D/C					M			1001/1992-2026			F			X			D				EP/ER	E/F/U	D/G	U	N	
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	N	B	C	E	C					D												D				EG/EP/ES/ET	E/F/U	N	U	N	

U.S. Standard General Ledger - Attribute Table

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425100	Reimbursements Earned - Receivable	N	B	D	B/E	D/C					D/M			1001/1992-2026			E/F			B/P/X	1 or 3 character OMB approved value	R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	G/N	U/E	X/K/N
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	N	B	D	E	D/C					D/M			1001/1992-2026			E/F			B/P/X	1 or 3 character OMB approved value	R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	B	D	E	D/C					D/M			1001/1992-2026			E/F/N			B/P/X	1 or 3 character OMB approved value	R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425400	Reimbursements Earned - Collected From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/1992-2026			N			B/P/X	1 or 3 character OMB approved value	R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425500	Expenditure Transfers from Trust Funds - Collected	N	B	D	E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X	1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D	S				D						F	###	####	X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U	N	
426000	Actual Collections of Governmental-Type Fees	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/TR	E/F/U	N	U/E	X/K/N
426100	Actual Collections of Business-Type Fees	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426200	Actual Collections of Loan Principal	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426300	Actual Collections of Loan Interest	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N
426400	Actual Collections of Rent	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N
426500	Actual Collections From Sale of Foreclosed Property	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N

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426600	Other Actual Business-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426700	Other Actual Governmental-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	N	B	D	E	D/C					M									B/P/X	1 or 3 character OMB approved value		D			EP	E	N	U	N		
426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	N	B	D	E	D					D						N			X	1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	N	B	D	E	D					M						N			B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
427100	Actual Program Fund Subsidy Collected	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
427300	Interest Collected From Treasury	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EG/EP/ER/TR	E/F/U	D/G/N	U	X/K/N		
427500	Actual Collections From Liquidating Fund	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
427600	Actual Collections From Financing Fund	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
427700	Other Actual Collections - Federal/Non-Federal Exception Sources	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
428300	Interest Receivable From Treasury	N	B	D	B/E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
428500	Receivable From the Liquidating Fund	N	B	D	B/E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		

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428600	Receivable From the Financing Fund	N	B	D	B/E	D/C					D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N
428700	Other Federal Receivables	N	B	D	B/E	D/C					D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	N	B	D	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/TR	E/F/U	N	U/E	X/K/N		
429500	Adjustments to the Exchange Stabilization Fund (ESF)	N	B	D	B/E	D/C					M									P/X		1 or 3 character OMB approved value	D			EP	E/F/U	N	U	X/K/N		
429590	Adjustments to the International Monetary Fund	N	B	D	B/E	D/C					D/M									P/X		1 or 3 character OMB approved value	D			EG	U	N	U	N		
431000	Anticipated Recoveries of Prior-Year Obligations	Y	B	D	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N		
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	N	B	D	E	D/C					D									P/X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U/E	X/K/N		
432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	N	B	D	E	D/C					D									P/X		1 or 3 character OMB approved value	D			EG	E/F/U	N	U/E	X/K/N		
433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	N	B	C	B/E	D/C					D/M									P/X		1 or 3 character OMB approved value	D			EG	E/F/U	N	U/E	X/K/N		
435000	Canceled Authority	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
435100	Partial or Early Cancellation of Authority	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
435190	Partial Cancellation of Authority - International Monetary Fund	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D			EG	U	N	U	N		

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USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi- ing Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
435400	Appropriation Withdrawn	N	B	C	E	D/C	P				D/M									B/P/X	1 or 3 character OMB approved value		D					EC/EG/EM/EP/ER/ES/TR	E/F/U	N	U/E	X/K/N
435500	Cancellation of Appropriation From Unavailable Receipts	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D				ES/ET	E/F/U	N	U/E	X/K/N	
435600	Cancellation of Appropriation From Invested Balances	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D				ES/ET	E/F/U	N	U/E	X/K/N	
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	N	B	C	E	D/C					D/M									P/X	1 or 3 character OMB approved value		D				ES/ET	E/F/U	N	U/E	X/K/N	
436000	Appropriation Purpose Fulfilled - Balance Not Available	N	B	C	B/E	C					D/M									P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N	
436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	N	B	D	E	D					D/M									X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N	
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	N	B	C	E	D/C					M									B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438200	Temporary Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/ P/S/X				D/M	F/P/T								P/X	1 or 3 character OMB approved value		D/R		ATB/OTR/S EQ		EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438300	Temporary Reduction - Prior-Year Balances	N	B	C	E	D/C	P/S				D/M									P/X	1 or 3 character OMB approved value		D/R		OTR/SEQ		EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438400	Temporary Reduction/Cancellation Returned by Appropriation	N	B	C	B/E	D/C	B/C/D/ P/S/X				D/M	F/P/T								P/X	1 or 3 character OMB approved value		D/R		ATB/OTR/S EQ/XXX		EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438500	Temporary Sequester Returned for Cancellation	N	B	D	E	D/C	P/S				D/M										1 or 3 character OMB approved value		D		SEQ		EG	E/F/U	N	E	K	
438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	Y	B	C	E	C	P/S				D/M									X	1 or 3 character OMB approved value		D		ATB/OTR/S EQ		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N	

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438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D		ATB/OTR/S EQ		ES/ET	E/F/U	N	U/E	X/K/N
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D		OTR/SEQ		ES/ET	E/F/U	N	U/E	X/K/N
438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	Y	B	C	E	C	P/S				D/M									X		1 or 3 character OMB approved value	D/R		ATB/OTR/S EQ		EG/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
439000	Reappropriations - Transfers-Out	N	B	C	E	D/C					D/M						F	###	####	B/P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
439100	Adjustments to Indefinite Appropriations	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D				EG/EM/EP/ER	E/F/U	N	U/E	X/K/N
439190	Adjustments to Indefinite Appropriations - International Monetary Fund	N	B	C	E	D/C					D/M											1 or 3 character OMB approved value	D				EG	U	N	U	N
439200	Permanent Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/R/S/X				D/M	F/P/T								B/P/X		1 or 3 character OMB approved value	D		ATB/OTR/S EQ		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
439300	Permanent Reduction - Prior-Year Balances	N	B	C	E	D/C	B/C/D/P/R/S/X				D/M	F/P/T								B/P/X		1 or 3 character OMB approved value	D/R		OTR/SEQ		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
439400	Receipts Unavailable for Obligation Upon Collection	N	B	C	B/E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/K/N
439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	N	B	C	B/E	D/C	P/S				D/M									P/X		1 or 3 character OMB approved value	D				EP/ES/ET	E/F/U	N	U	N
439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	N	B	D	E	D/C	P/S				D/M									X		1 or 3 character OMB approved value	D				EP/ES/ET	E/F/U	N	U	N
439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D	P				D									X		1 or 3 character OMB approved value	D				ET	E/F/U	N	U	N

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439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Y	B	D	E	D	P				D											1 or 3 character OMB approved value	D					ET	E/F/U	N	U	N
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	N	B	C	E	D/C	B/C/D/ P/R/S				D/M			1001/1992-2026								1 or 3 character OMB approved value	D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	Y	B	C	E	C	P/R/S				D/M											1 or 3 character OMB approved value	D				EG/EP/ER/ES/ET/TR	E/F/U	N	U	X/N	
439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	N	B	C	E	C	C/P/S				D/M									X		1 or 3 character OMB approved value	D/R				ER/ES/ET	E/F/U	N	U	X/N	
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	N	B	C	E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/K/N	
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	N	B	C	B/E	D/C	B/C/P				D/M									B/P/X		1 or 3 character OMB approved value	D				EG/EP/ES/ET	E/F/U	N	U/E	X/K/N	
439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	N	B	C	E	D/C	P				D/M									P/X		1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/K/N	
439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	Y	B	C	E	C	P				D/M											1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/N	
439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior Year Authority	Y	B	C	E	C	P				D/M											1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/N	
439730	Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C					D									B/P/X		1 or 3 character OMB approved value	D				ES	E/F/U	N	U	X/N	
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	N	B	C	B/E	D/C	S				D/M									B/P/X		1 or 3 character OMB approved value	D/R				EG/EP/ER	E/F/U	N	U/E	X/K/N	
439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	Y	B	C	E	C	S				D/M											1 or 3 character OMB approved value	D/R				EG/EP/ER	E/F/U	N	U	X/N	



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439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
442000	Unapportioned Authority - Pending Rescission	N	B	C	E	C					D/M											1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
443000	Unapportioned Authority - OMB Deferral	N	B	C	E	C					D/M											1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
445000	Unapportioned - Unexpired Authority	N	B	C	B/E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
449000	Anticipated Resources - Unapportioned Authority	Y	B	C	E	D/C					D/M			1001/1992-2026								1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
451000	Apportionments	N	B	C	E	D/C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Y	B	C	E	D/C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
461000	Allotments - Realized Resources	N	B	C	E	D/C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
462000	Unobligated Funds Exempt From Apportionment	N	B	C	B/E	D/C				A/S	D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	N	B	C	B/E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D				EG	U	N	U	N	
462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	N	B	C	B/E	D/C					D/M									X	1 or 3 character OMB approved value		D				EG	U	N	U	N	
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	N	B	C	B/E	D/C		E			M											1 or 3 character OMB approved value		D				EG/EP	E/U	N	U	N

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465000	Allotments - Expired Authority	N	B	C	B/E	D/C		A/B/E			D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
469000	Anticipated Resources - Programs Exempt From Apportionment	Y	B	C	E	D/C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
470000	Commitments - Programs Subject to Apportionment	N	B	C	E	C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
472000	Commitments - Programs Exempt From Apportionment	N	B	C	E	C				A/S	D/M			1001/1992-2026								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
479010	Anticipated Reinstated Orders - Obligations, Unpaid	Y	B	C	E	C					D/M			1001/1992-2026						P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
480100	Undelivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
480110	Reinstated Undelivered Orders - Obligations, Unpaid	N	B	C	E	C		A/B/E	####		D/M			1001/1992-2026						P/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
480200	Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R	BAL/NEW		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
483100	Undelivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	N	B	C	E	D/C					D/M			1001/1992-2026			F	###	####	B/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1001/1992-2026			F/N			B/P/X		1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	

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488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R	BAL		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490100	Delivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490110	Reinstated Delivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						P/X	1 or 3 character OMB approved value	##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490200	Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R	BAL/NEW		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490800	Authority Outlayed Not Yet Disbursed	N	B	C	B/E	D/C		A/E			D/M									B/P/X	1 or 3 character OMB approved value	##	D/R	BAL/NEW		####	EG/ER	E/F/U	N	U	X/K/N
493100	Delivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C					D/M			1001/1992-2026			F	###	####	B/P/X	1 or 3 character OMB approved value		D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	N	B	D	E	D/C					D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value		D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1001/1992-2026			E/F/N			B/P/X	1 or 3 character OMB approved value		D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2026						B/P/X	1 or 3 character OMB approved value	##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
510000	Revenue From Goods Sold	N	P	C	E	D/C											X	F/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
510900	Contra Revenue for Goods Sold	N	P	D	E	D/C											X	F/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
520000	Revenue From Services Provided	N	P	C	E	D/C									A/S	X	F/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
520900	Contra Revenue for Services Provided	N	P	D	E	D/C									A/S	X	F/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
531000	Interest Revenue - Other	N	P	C	E	D/C									A/S	E/T/X	F/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
531100	Interest Revenue - Investments	N	P	C	E	D/C									A/S	T/X	F/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	







U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES															TAS ATTRIBUTES																			
USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code								
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	N	P	D	E	D/C											F	###	/#####															GA	U	N	U	N	
880100	Offset for Purchases of Assets	N	P	C	E	D/C											F/N	###	/#####																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
880200	Purchases of Property, Plant, and Equipment	N	P	D	E	D/C											F/N	###	/#####															CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
880300	Purchases of Inventory and Related Property	N	P	D	E	D/C											F/N	###	/#####															CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
880400	Purchases of Assets - Other	N	P	D	E	D/C											F/N	###	/#####															CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	



# Treasury Financial Manual

## Part 2, Section V: USSGL Crosswalks to Standard External Reports

These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of the Fiscal Service (Fiscal Service).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require pre-closing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and Fiscal Service:

<b>Section V</b>	<b>Page Number</b>
Balance Sheet (BS)	V BS - 1
Statement of Net Cost (SNC)	V SNC - 1
Statement of Changes in Net Position (SCNP)	V SCNP - 1
Statement of Custodial Activity (SCA)	V SCA - 1
Statement of Budgetary Resources (SBR)	V SBR - 1
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule	V SF 133/Sch P - 1



USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
<b>Assets (Note 2)</b>						
<b>Intra-governmental</b>						
<b>1 Fund Balance with Treasury (Note 3) (RC 40)</b>						
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	G	E/U	
<b>2 Investments, net (Note 5)</b>						
<b>2.1 Federal investments (Note 5) (RC 01)</b>						
2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161800	Market Adjustment - Investments	E	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	
<b>2.2 Interest receivable - investments (Note 5) (RC 02)</b>						
2.2	134200	Interest Receivable - Investments	E	F	E/U	7
<b>3 Accounts receivable, net (Note 6)</b>						
<b>3.1 Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)</b>						
3.1	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/U	
<b>3.2 Accounts receivable, capital transfers (RC 12)</b>						
3.2	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3.2	192500	Capital Transfers Receivable	E	F	E/U	
<b>3.3 Benefit program contributions receivable (RC 21)</b>						
3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U	7
3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	7
<b>3.4 Accounts receivable, net (RC 22)</b>						
3.4	131000	Accounts Receivable	E	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
<b>3.5 Transfers receivable (RC 27)</b>						
3.5	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	E	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	E	F	E/U	
<b>4 Loans receivable, net</b>						
<b>4.1 Interest receivable - loans and other funds (RC 04)</b>						
4.1	134100	Interest Receivable - Loans	E	F	E/U	7
4.1	134900	Interest Receivable on Uninvested Funds	E	F	E/U	7
<b>4.2 Loans receivable (RC 17)</b>						
4.2	135000	Loans Receivable	E	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	7
4.2	136100	Penalties and Fines Receivable - Loans	E	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	E	F	E/U	7
<b>5 Advances and prepayments (RC 23)</b>						
5	141000	Advances and Prepayments	E	F	E/U	7
<b>6 Other Assets (Note 12)</b>						
<b>6.1 Other assets (RC 30)</b>						

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
6.1	192100	Receivable From Appropriations	E	G	E/U	
6.1	199000	Other Assets	E	G	E/U	
6.1	199010	Other Assets - General Fund of the U.S. Government	E	F	U	
<b>6.2</b>	<b>Asset for agency's custodial and non-entity liabilities (RC 46)</b>					
6.2	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	U	
<b>6.3</b>	<b>Other Assets - Reimbursable Activities (RC 22)</b>					
6.3	199000	Other Assets	E	F	E/U	
<b>7</b>	<b>Total Intra-governmental</b>					
	<b>This line is calculated. Equals sum of line 1 through 6</b>					
	<b>Other than intra-governmental</b>					
<b>8</b>	<b>Cash and other monetary assets* (Note 4)</b>					
8	110100	General Fund of the U.S. Government's Operating Cash	E	N	U	
8	110300	Restricted Operating Cash	E	N	U	
8	110900	Checks Outstanding	E	N	U	
8	111000	Undeposited Collections	E	N	E/U	
8	112000	Imprest Funds	E	N	E/U	
8	112500	U.S. Debit Card Funds	E	N	E/U	
8	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
8	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	E/U	
8	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	E	N	E/U	
8	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	U	
8	119000	Other Cash	E	N	E/U	
8	119090	Other Cash - International Monetary Fund	E		U	
8	119305	International Monetary Fund - Letter of Credit	E		U	
8	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		U	
8	119307	International Monetary Fund - Dollar Deposits With the IMF	E		U	
8	119309	International Monetary Fund - Currency Holdings	E		U	
8	119333	International Monetary Fund - Reserve Position	E		U	
8	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	E/U	
8	119500	Other Monetary Assets	E	N	E/U	
8	120000	Foreign Currency	E	N	E/U	
8	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
8	120900	Uninvested Foreign Currency	E	N	E	
8	123000	Foreign Currency Held Outside Of Treasury - Budgetary	E	N	E/U	
8	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	E	N	E/U	
8	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	E	
8	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
8	153100	Seized Monetary Instruments	E	N	E/U	
8	153200	Seized Cash Deposited	E	N	E/U	
<b>9</b>	<b>Accounts receivable, net (Notes 6 and 7)</b>					
9	131000	Accounts Receivable	E	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
9	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U	
9	132100	Unfunded FECA Benefit Contributions Receivable	E	N	U	
9	132500	Taxes Receivable	E	N	E/U	
9	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134300	Interest Receivable - Taxes	E	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136300	Penalties and Fines Receivable - Taxes	E	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
9	137400	Criminal Restitution Receivable	E	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	E	N	E/U	
<b>10</b>	<b>Loans receivable, net (Note 8)</b>					
10	134100	Interest Receivable - Loans	E	N	E/U	
10	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
10	135000	Loans Receivable	E	N	E/U	
10	135090	Loans Receivable - International Monetary Fund	E		U	
10	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
10	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		U	
10	136100	Penalties and Fines Receivable - Loans	E	N	E/U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
10	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
10	137100	Administrative Fees Receivable - Loans	E	N	E/U	
10	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
10	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
10	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
10	139900	Allowance for Subsidy	E	N	E/U	
10	155100	Foreclosed Property	E	N	E/U	
10	155900	Foreclosed Property - Allowance	E	N	E/U	
10	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
<b>11</b>	<b>Inventory and related property, net (Note 9)</b>					
11	151100	Operating Materials and Supplies Held for Use	E		E/U	
11	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		E/U	
11	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		E/U	
11	151400	Operating Materials and Supplies Held for Repair	E		E/U	
11	151600	Operating Materials and Supplies in Development	E		E/U	
11	151900	Operating Materials and Supplies - Allowance	E		E/U	
11	152100	Inventory Purchased for Resale	E		E/U	
11	152200	Inventory Held in Reserve for Future Sale	E		E/U	
11	152300	Inventory Held for Repair	E		E/U	
11	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U	
11	152500	Inventory - Raw Materials	E		E/U	
11	152600	Inventory - Work-in-Process	E		E/U	
11	152700	Inventory - Finished Goods	E		E/U	
11	152900	Inventory - Allowance	E		E/U	
11	154100	Forfeited Property Held for Sale	E	N	E/U	
11	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
11	154900	Forfeited Property - Allowance	E	N	E/U	
11	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
11	156900	Commodities - Allowance	E	N	E/U	
11	157100	Stockpile Materials Held in Reserve	E	N	E/U	
11	157200	Stockpile Materials Held for Sale	E	N	E/U	
11	159100	Other Related Property	E	N	E/U	
11	159900	Other Related Property - Allowance	E	N	E/U	
<b>12</b>	<b>Property, plant, and equipment, net (Note 10)</b>					
12	171100	Land and Land Rights	E		E/U	
12	171200	Improvements to Land	E		E/U	
12	171900	Accumulated Depreciation on Improvements to Land	E		E/U	
12	172000	Construction-in-Progress	E		E/U	
12	173000	Buildings, Improvements, and Renovations	E		E/U	
12	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		E/U	
12	174000	Other Structures and Facilities	E		E/U	
12	174900	Accumulated Depreciation on Other Structures and Facilities	E		E/U	
12	175000	Equipment	E		E/U	
12	175900	Accumulated Depreciation on Equipment	E		E/U	
12	181000	Assets Under Capital Lease	E		E/U	
12	181900	Accumulated Depreciation on Assets Under Capital Lease	E		E/U	
12	182000	Leasehold Improvements	E		E/U	
12	182900	Accumulated Amortization on Leasehold Improvements	E		E/U	
12	183000	Internal-Use Software	E		E/U	
12	183200	Internal-Use Software in Development	E		E/U	
12	183900	Accumulated Amortization on Internal-Use Software	E		E/U	
12	184000	Other Natural Resources	E		E/U	
12	184900	Allowance for Depletion	E		E/U	
12	189000	Other General Property, Plant, and Equipment	E		E/U	
12	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		E/U	
12	195000	Lessee Right-To-Use Lease Asset	E		E/U	
12	195900	Accumulated Amortization on Lessee Lease Assets	E		E/U	
<b>13</b>	<b>Advances and prepayments</b>					
13	141000	Advances and Prepayments	E	N	E/U	
<b>14</b>	<b>Investments in government-sponsored enterprises [Treasury only]</b>					

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
14	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
14	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
14	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
14	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
<b>15</b>	<b>Investments (Note 5)</b>					
15	134200	Interest Receivable - Investments	E	N	E/U	
15	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
15	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161800	Market Adjustment - Investments	E	E/N	E/U	
15	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U	3
15	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	167000	Foreign Investments	E	N	E	
15	167100	Discount on Foreign Investments	E	N	E	
15	167200	Premium on Foreign Investments	E	N	E	
15	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
15	169000	Other Non-Federal Investments	E	N	E/U	3
<b>16</b>	<b>Other assets (Note 12)</b>					
16	193000	Lessor Lease Receivable	E		E/U	
16	193900	Allowance for Loss on Lease Receivable	E		E/U	
16	199000	Other Assets	E	N	E/U	4
16	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
<b>17</b>	<b>Total other than intra-governmental</b>					
	This line is calculated. Equals sum of lines 8 through 16.					
<b>18</b>	<b>Total assets</b>					
	This line is calculated. Equals sum of lines 7 and 17.					
<b>19</b>	<b>Stewardship PP&amp;E (Note 11)</b>					
	<b>Liabilities: (Note 13)</b>					
	<b>Intra-governmental</b>					
<b>20</b>	<b>[Liability for Fund Balance with Treasury [for General fund only]] (RC 40)</b>					
20	201000	Liability for Fund Balance With Treasury	E	F	U	
20	209010	Liability for Fund Balance While Awaiting a Warrant	E	F	U	
<b>21</b>	<b>Accounts payable (Note 17)</b>					
<b>21.1</b>	<b>Accounts payable, capital transfers (RC 12)</b>					
21.1	292300	Contingent Liability for Capital Transfers	E	F	E/U	
21.1	297000	Liability for Capital Transfers	E	F	E/U	
<b>21.2</b>	<b>Accounts payable (RC 22)</b>					
21.2	211000	Accounts Payable	E	F	E/U	
21.2	212000	Disbursements in Transit	E	F	E/U	
21.2	213000	Contract Holdbacks	E	F	E/U	
21.2	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
21.2	217000	Subsidy Payable to the Financing Account	E	F	E/U	
21.2	294000	Capital Lease Liability	E	F	E/U	
21.2	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
<b>21.3</b>	<b>Transfers payable (RC 27)</b>					
21.3	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	7
21.3	215500	Expenditure Transfers Payable	E	F	E/U	7
21.3	299100	Other Liabilities - Reductions	E	F	E/U	
21.3	299200	Appropriated Dedicated Collections Liability	E	F	E/U	
<b>22</b>	<b>Federal debt and interest payable (Note 14A)</b>					
<b>22.1</b>	<b>Federal debt (RC 01)</b>					
22.1	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
22.1	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	254000	Participation Certificates	E	F	E/U	7
<b>22.2</b>	<b>Interest payable - debt (RC 02)</b>					
22.2	214200	Accrued Interest Payable - Debt	E	F	E/U	7
<b>23</b>	<b>Debt (Note 14B)</b>					
<b>23.1</b>	<b>Interest payable - loans and other funds (RC 04)</b>					
23.1	214100	Accrued Interest Payable - Loans	E	F	E/U	7
23.1	214900	Accrued Interest Payable on Uninvested Funds	E	F	E/U	
<b>23.2</b>	<b>Loans payable (RC 17)</b>					
23.2	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U	
23.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	
23.2	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
23.2	259000	Other Debt	E	F	E/U	
23.2	259100	Repayable Advance Debt	E	F	E/U	
23.2	259200	Appropriated Debt	E	F	E/U	
<b>24</b>	<b>Advances from others and deferred revenue (RC 23)</b>					
24	231000	Liability for Advances and Prepayments	E	F	E/U	7
24	232000	Other Deferred Revenue	E	F	E/U	
<b>25</b>	<b>Other Liabilities (Note 17)</b>					
<b>25.1</b>	<b>Other liabilities (without reciprocals) (Note 15) (RC 29)</b>					
25.1	221300	Employer Contributions and Payroll Taxes Payable	E	Z	E/U	
25.1	222500	Unfunded FECA Liability	E	Z	E/U	
25.1	229000	Other Unfunded Employment Related Liability	E	Z	E/U	
25.1	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	E/U	
25.1	241000	Liability for Clearing Accounts	E	Z	E/U	
25.1	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	E/U	
<b>25.2</b>	<b>Other liabilities (Note 17) (RC 30)</b>					
25.2	259000	Other Debt	E	G	E/U	
25.2	259200	Appropriated Debt	E	G	E/U	
25.2	299000	Other Liabilities Without Related Budgetary Obligations	E	G	E/U	
25.2	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	E	F	U	
25.2	299100	Other Liabilities - Reductions	E	G	E/U	
25.2	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	E	F	U	
<b>25.3</b>	<b>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)</b>					
25.3	298000	Custodial Liability	E	G	E/U	
25.3	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U	
<b>25.4</b>	<b>Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)</b>					
25.4	298000	Custodial Liability	E	F	E/U	
25.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F	E/U	
<b>25.5</b>	<b>Other current liabilities - Benefit contributions payable (Note 15) (RC 21)</b>					
25.5	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
25.5	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
25.5	222500	Unfunded FECA Liability	E	F	E/U	
25.5	229000	Other Unfunded Employment Related Liability	E	F	E/U	
<b>25.6</b>	<b>Other liabilities - Reimbursable activities (RC 22)</b>					
25.6	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
25.6	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	
25.6	299300	Accrued Liabilities	E	F	E/U	
<b>26</b>	<b>Total Intra-governmental</b>					
	<b>This line is calculated. Equals sum of lines 20 through 25.</b>					
	<b>Other than intra-governmental</b>					
<b>27</b>	<b>Accounts payable</b>					
27	211000	Accounts Payable	E	N	E/U	
27	212000	Disbursements in Transit	E	N	E/U	
27	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
27	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
<b>28</b>	<b>Federal debt and interest payable (Note 14)</b>					
28	214100	Accrued Interest Payable - Loans	E	N	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
28	214200	Accrued Interest Payable - Debt	E	N	E/U	
28	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	254000	Participation Certificates	E	N	E/U	
<b>29</b>	<b>Federal employee salary, leave, and benefits payable* (Note 15)</b>					
29	221000	Accrued Funded Payroll and Leave	E	N	E/U	
29	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
29	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
29	222000	Unfunded Leave	E	N	E/U	
29	229000	Other Unfunded Employment Related Liability	E	N	E/U	
<b>30</b>	<b>Veterans, pensions, and post employment-related benefits* (Note 15)</b>					
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	N	E/U	
30	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
30	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
30	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
30	261000	Actuarial Pension Liability	E	N	E/U	
30	262000	Actuarial Health Insurance Liability	E	N	E/U	
30	263000	Actuarial Life Insurance Liability	E	N	E/U	
30	265000	Actuarial FECA Liability	E	N	E/U	
30	269000	Other Actuarial Liabilities	E	N	E/U	
<b>31</b>	<b>Environmental and disposal liabilities (Note 16)</b>					
31	299500	Estimated Cleanup Cost Liability	E	N	E/U	
<b>32</b>	<b>Benefits due and payable</b>					
32	216000	Entitlement Benefits Due and Payable	E	N	E/U	
<b>33</b>	<b>Loan guarantee liabilities (Note 8)</b>					
33	218000	Loan Guarantee Liability	E	N	E/U	
<b>34</b>	<b>Liabilities to Government-sponsored enterprises</b>					
34	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
34	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
<b>35</b>	<b>Insurance and guarantee program liabilities</b>					
35	220000	Liability for Unpaid Insurance Claims	E	N	E/U	
35	220500	Liability for Unearned Insurance Premiums	E	N	E/U	
35	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
<b>36</b>	<b>Advances from others and deferred revenue</b>					
36	231000	Liability for Advances and Prepayments	E	N	E/U	
36	232000	Other Deferred Revenue	E	N	E/U	
<b>37</b>	<b>Other liabilities (Notes 18, 19, and 20)</b>					
37	201000	Liability for Fund Balance With Treasury	E	N	U	
37	213000	Contract Holdbacks	E	N	E/U	
37	214010	Unfunded Accrued Interest Payable	E		E/U	
37	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
37	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
37	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
37	221100	Withholdings Payable	E	N	E/U	
37	233000	Unearned Lessor Revenue	E		E/U	
37	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
37	241000	Liability for Clearing Accounts	E	N	E/U	
37	259000	Other Debt	E	N	E/U	
37	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U	
37	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
37	292000	Contingent Liabilities	E	N	E/U	
37	293000	Lessee Lease Liability	E		E/U	
37	293010	Unfunded Lessee Lease Liability	E		E/U	
37	294000	Capital Lease Liability	E	N	E/U	
37	298000	Custodial Liability	E	N	E/U	2
37	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
37	299300	Accrued Liabilities	E	N	E/U	
<b>38</b>	<b>Total other than intra-governmental</b>					
	<b>This line is calculated. Equals sum of lines 27 through 37.</b>					
<b>39</b>	<b>Total liabilities</b>					
	<b>This line is calculated. Equals sum of lines 26 and 38.</b>					

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
<b>40</b>	<b>Commitments and Contingencies (Note 20)</b>					
	<b>Net position:</b>					
<b>41</b>	<b>Total Unexpended Appropriation (Consolidated)</b>					
<b>41.1</b>	<b>Unexpended appropriations - Funds from Dedicated Collections (Note 21)</b>					
41.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	E	
41.1	310000	Unexpended Appropriations - Cumulative	B		E	
41.1	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
41.1	310200	Unexpended Appropriations - Transfers-In	E	F	E	
41.1	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
41.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
41.1	310600	Unexpended Appropriations - Adjustments	E	G	E	
41.1	310700	Unexpended Appropriations - Used - Accrued	E	G	E	
41.1	310710	Unexpended Appropriations - Used - Disbursed	E	G	E	
41.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
41.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
<b>41.2</b>	<b>Unexpended appropriations - Funds from other than Dedicated Collections</b>					
41.2	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	U	
41.2	309010	Appropriations Outstanding - Warrants to be Issued	E	F	U	
41.2	310000	Unexpended Appropriations - Cumulative	B		U	
41.2	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
41.2	310200	Unexpended Appropriations - Transfers-In	E	F	U	
41.2	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
41.2	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
41.2	310600	Unexpended Appropriations - Adjustments	E	G	U	
41.2	310700	Unexpended Appropriations - Used - Accrued	E	G	U	
41.2	310710	Unexpended Appropriations - Used - Disbursed	E	G	U	
41.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
41.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
41.2	320000	Appropriations Outstanding - Cumulative	B		U	
41.2	320100	Appropriations Outstanding - Warrants Issued	E	F	U	
41.2	320110	Appropriations Outstanding - Transfers	E	F	U	
41.2	320600	Appropriations Outstanding - Adjustments	E	F	U	
41.2	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
41.2	320710	Appropriations Outstanding - Used - Disbursed	E	F	U	
41.2	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F	U	
<b>41.3</b>	<b>Total Unexpended Appropriations - Eliminations Between Dedicated and All Other</b>					
	<b>Any eliminations between funds needed to trace to Net Position</b>					
<b>42</b>	<b>Total Cumulative Results of Operations (Consolidated)</b>					
<b>42.1</b>	<b>Cumulative results of operations - Funds from Dedicated Collections (Note 21)</b>					
42.1	331000	Cumulative Results of Operations	B		E	
42.1	510000	Revenue From Goods Sold	E	F/N	E	
42.1	510900	Contra Revenue for Goods Sold	E	F/N	E	
42.1	520000	Revenue From Services Provided	E	F/N	E	
42.1	520900	Contra Revenue for Services Provided	E	F/N	E	
42.1	531000	Interest Revenue - Other	E	F/N	E	
42.1	531100	Interest Revenue - Investments	E	F/N	E	
42.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
42.1	531300	Interest Revenue - Subsidy Amortization	E	N	E	
42.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
42.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
42.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
42.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
42.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
42.1	532000	Penalties and Fines Revenue	E	N	E	
42.1	532400	Contra Revenue for Penalties and Fines	E	N	E	
42.1	532500	Administrative Fees Revenue	E	F/N	E	
42.1	532900	Contra Revenue for Administrative Fees	E	F/N	E	
42.1	540000	Funded Benefit Program Revenue	E	F/N	E	
42.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
42.1	550000	Insurance and Guarantee Premium Revenue	E	N	E	
42.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
42.1	560000	Donated Revenue - Financial Resources	E	N	E	
42.1	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
42.1	561000	Donated Revenue - Non-Financial Resources	E	N	E	
42.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
42.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
42.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
42.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
42.1	570000	Expended Appropriations - Used - Accrued	E	G	E	
42.1	570010	Expended Appropriations - Disbursed	E	G	E	
42.1	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
42.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
42.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
42.1	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E	
42.1	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E	
42.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
42.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
42.1	573500	Appropriated Dedicated Collections to be Transferred In	E	F	E	
42.1	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	E	
42.1	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
42.1	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
42.1	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
42.1	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	E	
42.1	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
42.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
42.1	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	E	
42.1	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
42.1	577500	Non-Budgetary Financing Sources Transferred In	E	F	E	
42.1	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
42.1	578000	Imputed Financing Sources	E	F	E	
42.1	579000	Other Financing Sources	E	G/Z	E	
42.1	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
42.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
42.1	579500	Seigniorage	E	N	E	
42.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
42.1	580100	Tax Revenue Collected - Individual	E	G/N	E	
42.1	580200	Tax Revenue Collected - Corporate	E	G/N	E	
42.1	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
42.1	580400	Tax Revenue Collected - Excise	E	G/N	E	
42.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
42.1	580600	Tax Revenue Collected - Customs	E	G/N	E	
42.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
42.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
42.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
42.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
42.1	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
42.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
42.1	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
42.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
42.1	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
42.1	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
42.1	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
42.1	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
42.1	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
42.1	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
42.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
42.1	589100	Tax Revenue Refunds - Individual	E	G/N	E	
42.1	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
42.1	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
42.1	589400	Tax Revenue Refunds - Excise	E	G/N	E	
42.1	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
42.1	589600	Tax Revenue Refunds - Customs	E	G/N	E	
42.1	590000	Other Revenue	E	F/N/Z	E	2
42.1	590900	Contra Revenue for Other Revenue	E	F/N/Z	E	2
42.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
42.1	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
42.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
42.1	593000	Lessor Lease Revenue	E	F/N	E	
42.1	593300	Amortization of Unearned Lessor Revenue	E	N	E	
42.1	593900	Contra Revenue for Lessor Lease Revenue	E	F/N	E	
42.1	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	E	
42.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	E	



USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	E	
42.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	E	
42.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
42.1	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	E	
42.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E	
42.1	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E	
42.1	610000	Operating Expenses/Program Costs	E	F/N	E	
42.1	615000	Expensed Asset	E		E	
42.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
42.1	619900	Adjustment to Subsidy Expense	E	N	E	
42.1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E	
42.1	632000	Interest Expenses on Securities	E	F/N	E	
42.1	633000	Other Interest Expenses	E	F/N	E	
42.1	633800	Remuneration Interest	E	F/N	E	
42.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
42.1	640000	Benefit Expense	E	F/N/Z	E	
42.1	650000	Cost of Goods Sold	E	F/N	E	
42.1	660000	Applied Overhead	E	N	E	
42.1	661000	Cost Capitalization Offset	E	N	E	
42.1	671000	Depreciation, Amortization, and Depletion	E	N	E	
42.1	671300	Lessee Lease Amortization	E	N	E	
42.1	672000	Bad Debt Expense	E	F/N	E	
42.1	673000	Imputed Costs	E	F	E	
42.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
42.1	679300	Accrued Expenses	E	F/N	E	
42.1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	E	
42.1	680000	Future Funded Expenses	E	F/N/Z	E	
42.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
42.1	690000	Non-Production Costs	E	F/N/Z	E	
42.1	693000	Lessee Lease Expense	E	F/N	E	
42.1	711000	Gains on Disposition of Assets - Other	E	N	E	
42.1	711100	Gains on Disposition of Investments	E	F/N	E	
42.1	711200	Gains on Disposition of Borrowings	E	F	E	
42.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
42.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
42.1	718000	Unrealized Gains	E	F/N	E	
42.1	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	719000	Other Gains	E	F/N	E	
42.1	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
42.1	721000	Losses on Disposition of Assets - Other	E	N	E	
42.1	721100	Losses on Disposition of Investments	E	F/N	E	
42.1	721200	Losses on Disposition of Borrowings	E	F	E	
42.1	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
42.1	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
42.1	728000	Unrealized Losses	E	F/N	E	
42.1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	729000	Other Losses	E	F/N	E	
42.1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
42.1	729200	Other Losses From Impairment of Assets	E	N	E	
42.1	730000	Extraordinary Items	E	N	E	
42.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E	
42.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E	
42.1	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	E	
42.1	750000	Distribution of Income - Dividend	E	N/Z	E	
42.1	760000	Changes in Actuarial Liability	E	N	E	
42.1	880100	Offset for Purchases of Assets	E	F	E	
42.1	880200	Purchases of Property, Plant, and Equipment	E	F	E	
42.1	880300	Purchases of Inventory and Related Property	E	F	E	
42.1	880400	Purchases of Assets - Other	E	F	E	
<b>42.2</b>	<b>Cumulative results of operations - Funds from other than Dedicated Collections</b>					
42.2	331000	Cumulative Results of Operations	B		U	
42.2	510000	Revenue From Goods Sold	E	F/N	U	
42.2	510900	Contra Revenue for Goods Sold	E	F/N	U	
42.2	520000	Revenue From Services Provided	E	F/N	U	
42.2	520900	Contra Revenue for Services Provided	E	F/N	U	
42.2	531000	Interest Revenue - Other	E	F/N	U	
42.2	531100	Interest Revenue - Investments	E	F/N	U	
42.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
42.2	531300	Interest Revenue - Subsidy Amortization	E	N	U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
42.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
42.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
42.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
42.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
42.2	532000	Penalties and Fines Revenue	E	N	U	
42.2	532400	Contra Revenue for Penalties and Fines	E	N	U	
42.2	532500	Administrative Fees Revenue	E	F/N	U	
42.2	532900	Contra Revenue for Administrative Fees	E	F/N	U	
42.2	540000	Funded Benefit Program Revenue	E	F/N	U	
42.2	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
42.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
42.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
42.2	550000	Insurance and Guarantee Premium Revenue	E	N	U	
42.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
42.2	560000	Donated Revenue - Financial Resources	E	N	U	
42.2	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
42.2	561000	Donated Revenue - Non-Financial Resources	E	N	U	
42.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
42.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
42.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
42.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
42.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
42.2	570000	Expended Appropriations - Used - Accrued	E	G	U	
42.2	570005	Appropriations - Expended - Accrued	E	F	U	
42.2	570006	Appropriations - Expended - Disbursed	E	F	U	
42.2	570010	Expended Appropriations - Disbursed	E	G	U	
42.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
42.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
42.2	570810	Appropriations - Expended - Prior-Period Adjustments	E	F	U	
42.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
42.2	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F	U	
42.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F	U	
42.2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	U	
42.2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	U	
42.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
42.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
42.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	U	
42.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	U	
42.2	574000	Appropriated Dedicated Collections Transferred In	E	F	U	
42.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	U	
42.2	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
42.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	U	
42.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	
42.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
42.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	U	
42.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
42.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	U	
42.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
42.2	578000	Imputed Financing Sources	E	F	U	
42.2	579000	Other Financing Sources	E	G/Z	U	
42.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
42.2	579010	Other General Fund Financing Sources	E	F/Z	U	
42.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	U	
42.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
42.2	579500	Seigniorage	E	N	U	
42.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
42.2	580100	Tax Revenue Collected - Individual	E	G/N	U	
42.2	580200	Tax Revenue Collected - Corporate	E	G/N	U	
42.2	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
42.2	580400	Tax Revenue Collected - Excise	E	G/N	U	
42.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
42.2	580600	Tax Revenue Collected - Customs	E	G/N	U	
42.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
42.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
42.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
42.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
42.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
42.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
42.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
42.2	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
42.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
42.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
42.2	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
42.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
42.2	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
42.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
42.2	589100	Tax Revenue Refunds - Individual	E	G/N	U	
42.2	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
42.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
42.2	589400	Tax Revenue Refunds - Excise	E	G/N	U	
42.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
42.2	589600	Tax Revenue Refunds - Customs	E	G/N	U	
42.2	590000	Other Revenue	E	F/N/Z	U	
42.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
42.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
42.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F	U	
42.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	U	
42.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
42.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
42.2	593000	Lessor Lease Revenue	E	F/N	U	
42.2	593300	Amortization of Unearned Lessor Revenue	E	N	U	
42.2	593900	Contra Revenue for Lessor Lease Revenue	E	F/N	U	
42.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
42.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
42.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	U	
42.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	U	
42.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
42.2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	U	
42.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	U	
42.2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	U	
42.2	610000	Operating Expenses/Program Costs	E	F/N	U	
42.2	615000	Expensed Asset	E		U	
42.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	
42.2	619900	Adjustment to Subsidy Expense	E	N	U	
42.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U	
42.2	632000	Interest Expenses on Securities	E	F/N	U	
42.2	633000	Other Interest Expenses	E	F/N	U	
42.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
42.2	640000	Benefit Expense	E	F/N/Z	U	
42.2	650000	Cost of Goods Sold	E	F/N	U	
42.2	660000	Applied Overhead	E	N	U	
42.2	661000	Cost Capitalization Offset	E	N	U	
42.2	671000	Depreciation, Amortization, and Depletion	E	N	U	
42.2	671300	Lessee Lease Amortization	E	N	U	
42.2	672000	Bad Debt Expense	E	F/N	U	
42.2	673000	Imputed Costs	E	F	U	
42.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
42.2	679300	Accrued Expenses	E	F/N	U	
42.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	U	
42.2	680000	Future Funded Expenses	E	F/N/Z	U	
42.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
42.2	690000	Non-Production Costs	E	F/N/Z	U	
42.2	693000	Lessee Lease Expense	E	F/N	U	
42.2	711000	Gains on Disposition of Assets - Other	E	N	U	
42.2	711100	Gains on Disposition of Investments	E	F/N	U	
42.2	711200	Gains on Disposition of Borrowings	E	F	U	
42.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
42.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
42.2	718000	Unrealized Gains	E	F/N	U	
42.2	719000	Other Gains	E	F/N	U	
42.2	719090	Gains on International Monetary Fund Assets	E		U	
42.2	721000	Losses on Disposition of Assets - Other	E	N	U	
42.2	721100	Losses on Disposition of Investments	E	F/N	U	
42.2	721200	Losses on Disposition of Borrowings	E	F	U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.2	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
42.2	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
42.2	728000	Unrealized Losses	E	F/N	U	
42.2	729000	Other Losses	E	F/N	U	
42.2	729090	Losses on International Monetary Fund Assets	E		U	
42.2	729200	Other Losses From Impairment of Assets	E	N	U	
42.2	730000	Extraordinary Items	E	N	U	
42.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
42.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U	
42.2	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	U	
42.2	750000	Distribution of Income - Dividend	E	N/Z	U	
42.2	760000	Changes in Actuarial Liability	E	N	U	
42.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	U	
42.2	880100	Offset for Purchases of Assets	E	F	U	
42.2	880200	Purchases of Property, Plant, and Equipment	E	F	U	
42.2	880300	Purchases of Inventory and Related Property	E	F	U	
42.2	880400	Purchases of Assets - Other	E	F	U	
<b>42.3</b>	<b>Total Cumulative Results of Operations - Eliminations Between Dedicated and All Other</b>					
	Any eliminations between funds needed to trace to Net Position					
<b>43</b>	<b>Total net position</b>					
	This line is calculated. Equals sum of lines 41 and 42.					
<b>44</b>	<b>Total liabilities and net position</b>					
	This line is calculated. Equals sum of lines 39 and 43.					
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>						
1	For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.					
2	FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.					
3	Does not include derivative assets.					
4	Related to investments in derivative assets.					
5	Includes non-derivative liabilities.					
6	Related to derivative liabilities.					
7	Exclude General Fund (Trading Partner code 9900) activity in this account.					
8	Report only General Fund activity associated with this account. The General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.					
9	The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated.					
10	For significant entities, the portion of cumulative results of operations and unexpended appropriations attributable to Funds from Dedicated Collections must, if material, be shown separately on a consolidation basis.					

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Reporting Type Code	Addl. Info.
<b>Gross Program Costs (Note 22):</b>								
<b>Program A:</b>								
<b>1</b>	<b>Gross costs</b>							
1	610000	Operating Expenses/Program Costs	E	F/N			E/U	
1	615000	Expensed Asset	E				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N			E/U	
1	619900	Adjustment to Subsidy Expense	E	N			E/U	
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			E/U	
1	632000	Interest Expenses on Securities	E	F/N			E/U	
1	633000	Other Interest Expenses	E	F/N		A	E/U	
1	633800	Remuneration Interest	E	F/N			E	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			E/U	
1	640000	Benefit Expense	E	F/N/Z			E/U	4
1	650000	Cost of Goods Sold	E	F/N			E/U	
1	660000	Applied Overhead	E	N			E/U	
1	661000	Cost Capitalization Offset	E	N			E/U	
1	671000	Depreciation, Amortization, and Depletion	E	N			E/U	
1	671300	Lessee Lease Amortization	E	N			E/U	
1	672000	Bad Debt Expense	E	F/N			E/U	
1	673000	Imputed Costs	E	F			E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	
1	679300	Accrued Expenses	E	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N		A	E/U	
1	680000	Future Funded Expenses	E	F/N/Z			E/U	2, 4
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			E/U	4
1	690000	Non-Production Costs	E	F/N/Z			E/U	3, 4
1	693000	Lessee Lease Expense	E	F/N			E/U	
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1	721000	Losses on Disposition of Assets - Other	E	N	X		E/U	4
1	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	4
1	721200	Losses on Disposition of Borrowings	E	F	X		E/U	4
1	728000	Unrealized Losses	E	F/N	X		E/U	4
1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X		E	
1	729000	Other Losses	E	F/N	X		E/U	4
1	729090	Losses on International Monetary Fund Assets	E		X		U	
1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
1	729200	Other Losses From Impairment of Assets	E	N	X		E/U	4
1	730000	Extraordinary Items	E	N	X		E/U	4
1	750000	Distribution of Income - Dividend	E	N/Z	X		E/U	4
1	760000	Changes in Actuarial Liability	E	N			E/U	4
1	880100	Offset for Purchases of Assets	E	F			E/U	
1	880200	Purchases of Property, Plant, and Equipment	E	F			E/U	
1	880300	Purchases of Inventory and Related Property	E	F			E/U	
1	880400	Purchases of Assets - Other	E	F			E/U	
<b>2</b>	<b>Less: earned revenue</b>							
2	510000	Revenue From Goods Sold	E	F/N	X		E/U	
2	510900	Contra Revenue for Goods Sold	E	F/N	X		E/U	
2	520000	Revenue From Services Provided	E	F/N	X	A	E/U	4
2	520900	Contra Revenue for Services Provided	E	F/N	X	A	E/U	
2	531000	Interest Revenue - Other	E	F/N	X	A	E/U	4
2	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	4
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	E/U	4
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		E/U	4
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		E/U	
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		E/U	
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	E/U	4
2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	E/U	4
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	4
2	532500	Administrative Fees Revenue	E	F/N	X	A	E/U	
2	532900	Contra Revenue for Administrative Fees	E	F/N	X	A	E/U	
2	540000	Funded Benefit Program Revenue	E	F/N	X		E/U	
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X		E/U	

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Reporting Type Code	Addl. Info.
2	550000	Insurance and Guarantee Premium Revenue	E	N	X		E/U	
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		E/U	
2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	X	A	E/U	4
2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X		E/U	4
2	590000	Other Revenue	E	F/N	X	A	E/U	4
2	590900	Contra Revenue for Other Revenue	E	F/N	X	A	E/U	4
2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X		E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		E/U	
2	593000	Lessor Lease Revenue	E	F/N	X		E/U	
2	593300	Amortization of Unearned Lessor Revenue	E	N	X		E/U	
2	593900	Contra Revenue for Lessor Lease Revenue	E	F/N	X		E/U	
2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	X	A	E/U	4
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	X		E/U	4
2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X		E/U	4
2	711000	Gains on Disposition of Assets - Other	E	N	X		E/U	4
2	711100	Gains on Disposition of Investments	E	F/N	X		E/U	4
2	711200	Gains on Disposition of Borrowings	E	F	X		E/U	4
2	718000	Unrealized Gains	E	F/N	X		E/U	4
2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X		E	
2	719000	Other Gains	E	F/N	X		E/U	4
2	719090	Gains on International Monetary Fund Assets	E		X		U	
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
<b>3</b>	<b>Net program costs:</b>							
	<b>This line is calculated. Equals sum of lines 1 minus 2.</b>							
<b>4</b>	<b>(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):</b>							
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		E/U	
<b>5</b>	<b>Net program costs including Assumption Changes:</b>							
	<b>This line is calculated. Equals the sum of lines 3 through 4.</b>							
<b>6</b>	<b>Costs not assigned to programs</b>							
6	640000	Benefit Expense	E	F/N/Z			E/U	5
6	680000	Future Funded Expenses	E	F/N/Z			E/U	5
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			E/U	5
6	690000	Non-Production Costs	E	F/N/Z			E/U	5
6	721000	Losses on Disposition of Assets - Other	E	N	X		E/U	5
6	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	5
6	721200	Losses on Disposition of Borrowings	E	F	X		E/U	5
6	728000	Unrealized Losses	E	F/N	X		E/U	5
6	729000	Other Losses	E	F/N	X		E/U	5
6	729200	Other Losses From Impairment of Assets	E	N	X		E/U	5
6	730000	Extraordinary Items	E	N	X		E/U	5
6	750000	Distribution of Income - Dividend	E	N/Z	X		E/U	5
6	760000	Changes in Actuarial Liability	E	N			E/U	5
<b>7</b>	<b>Less: earned revenues not attributed to programs</b>							
7	520000	Revenue From Services Provided	E	F/N	X	A	E/U	5
7	531000	Interest Revenue - Other	E	F/N	X	A	E/U	5
7	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	5
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	E/U	5
7	531300	Interest Revenue - Subsidy Amortization	E	N	X		E/U	5
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	E/U	5
7	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	E/U	5
7	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	5
7	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	X	A	E/U	5
7	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X		E/U	5
7	590000	Other Revenue	E	F/N	X	A	E/U	5
7	590900	Contra Revenue for Other Revenue	E	F/N	X	A	E/U	5
7	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	X	A	E/F/U	
7	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	X		E/U	5
7	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X		E/U	5

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Reporting Type Code	Add. Info.
7	711000	Gains on Disposition of Assets - Other	E	N	X		E/U	5
7	711100	Gains on Disposition of Investments	E	F/N	X		E/U	5
7	711200	Gains on Disposition of Borrowings	E	F	X		E/U	5
7	718000	Unrealized Gains	E	F/N	X		E/U	5
7	719000	Other Gains	E	F/N	X		E/U	5

<b>8</b>	<b>Net cost of operations</b>							
	<b>This line is calculated. Equals sum of lines 5 and 6 minus 7.</b>							

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1	Use the USSGL account attribute domains as provided in USSGL Section IV, page 4.
2	Excludes non-recurring cleanup costs.
3	Report stewardship costs separately.
4	Includes the amount of cost or revenue directly traceable to programs, excludes amounts not assigned to programs
5	Includes the amount of cost or revenue indirectly traceable to programs, excludes amounts assigned to programs

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
<b>Unexpended Appropriations:</b>								
<b>1</b>	<b>Beginning Balance</b>							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
<b>2</b>	<b>Adjustments (+/-)</b>							
<b>2A</b>	<b>Changes in accounting principles (+/-)</b>							
2A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
<b>2B</b>	<b>Corrections of errors (+/-)</b>							
2B	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	8
2B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	9
<b>3</b>	<b>Beginning balance, as adjusted</b>							
<b>This line is calculated. Equals sum of lines 1 through 2B.</b>								
<b>4</b>	<b>Appropriations received</b>							
4	309000	Unexpended Appropriations While Awaiting a Warrant	E				E/U	
4	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
<b>5</b>	<b>Appropriations transferred-in/out (+/-)</b>							
5	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
5	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
<b>6</b>	<b>Other Adjustments (+/-)</b>							
6	310600	Unexpended Appropriations - Adjustments	E				E/U	2
<b>7</b>	<b>Appropriations used</b>							
7	310700	Unexpended Appropriations - Used - Accrued	E				E/U	
7	310710	Unexpended Appropriations - Used - Disbursed	E				E/U	
<b>8</b>	<b>Net Change in Unexpended Appropriations</b>							
<b>This line is calculated. Equals sum of lines 4 through 7.</b>								
<b>9</b>	<b>Total Unexpended Appropriations - Ending</b>							
<b>This line is calculated. Equals sum of lines 3 and 8.</b>								
<b>Cumulative Results of Operations:</b>								
<b>10</b>	<b>Beginning Balances</b>							
10	331000	Cumulative Results of Operations	B				E/U	
<b>11</b>	<b>Adjustments: (+/-)</b>							
<b>11A</b>	<b>Changes in accounting principles (+/-)</b>							
11A	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
11A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
<b>11B</b>	<b>Corrections of errors (+/-)</b>							
11B	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	8
11B	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	9
11B	740000	Prior-Period Adjustments Due to Corrections of Errors	E				E/U	9
11B	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E				E/U	8
<b>12</b>	<b>Beginning balances, as adjusted</b>							
<b>This line is calculated. Equals sums of lines 10 through 11B.</b>								
<b>13</b>	<b>Other Adjustments (+/-)</b>							
13	579000	Other Financing Sources	E			D	E/U	3
13	591900	Revenue and Other Financing Sources - Cancellations	E				E/U	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	D	E/U	7
<b>14</b>	<b>Appropriations used</b>							
14	570000	Expended Appropriations - Used - Accrued	E				E/U	2
14	570005	Appropriations - Expended - Accrued	E				U	
14	570006	Appropriations - Expended - Disbursed	E				U	
14	570010	Expended Appropriations - Disbursed	E				E/U	2
<b>15</b>	<b>Nonexchange revenue</b>							
15	531000	Interest Revenue - Other	E	E/T	A		E/U	
15	531100	Interest Revenue - Investments	E	T	A		E/U	
15	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	T	A		E/U	
15	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	T	A		E/U	
15	531800	Contra Revenue for Interest Revenue - Investments	E	T	A		E/U	
15	531900	Contra Revenue for Interest Revenue - Other	E	T	A		E/U	
15	532000	Penalties and Fines Revenue	E	T	A		E/U	
15	532400	Contra Revenue for Penalties and Fines	E	T	A		E/U	
15	540000	Funded Benefit Program Revenue	E	T			E/U	
15	540900	Contra Revenue for Funded Benefit Program Revenue	E	T			E/U	
15	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	E/T	A		E/U	4



USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
15	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	E/T			E/U	
15	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		E/U	4
15	580100	Tax Revenue Collected - Individual	E	T	A		E/U	4
15	580200	Tax Revenue Collected - Corporate	E	T	A		E/U	4
15	580300	Tax Revenue Collected - Unemployment	E	T	A		E/U	4
15	580400	Tax Revenue Collected - Excise	E	T	A		E/U	4
15	580500	Tax Revenue Collected - Estate and Gift	E	T	A		E/U	4
15	580600	Tax Revenue Collected - Customs	E	T	A		E/U	4
15	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	T	A		E/U	4
15	582100	Tax Revenue Accrual Adjustment - Individual	E	T	A		E/U	4
15	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		E/U	4
15	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		E/U	4
15	582400	Tax Revenue Accrual Adjustment - Excise	E	T	A		E/U	4
15	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	T	A		E/U	4
15	582600	Tax Revenue Accrual Adjustment - Customs	E	T	A		E/U	4
15	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	T	A		E/U	4
15	583100	Contra Revenue for Taxes - Individual	E	T	A		E/U	4
15	583200	Contra Revenue for Taxes - Corporate	E	T	A		E/U	4
15	583300	Contra Revenue for Taxes - Unemployment	E	T	A		E/U	4
15	583400	Contra Revenue for Taxes - Excise	E	T	A		E/U	4
15	583500	Contra Revenue for Taxes - Estate and Gift	E	T	A		E/U	4
15	583600	Contra Revenue for Taxes - Customs	E	T	A		E/U	4
15	589000	Tax Revenue Refunds - Not Otherwise Classified	E	T	A		E/U	4
15	589100	Tax Revenue Refunds - Individual	E	T	A		E/U	4
15	589200	Tax Revenue Refunds - Corporate	E	T	A		E/U	4
15	589300	Tax Revenue Refunds - Unemployment	E	T	A		E/U	4
15	589400	Tax Revenue Refunds - Excise	E	T	A		E/U	4
15	589500	Tax Revenue Refunds - Estate and Gift	E	T	A		E/U	4
15	589600	Tax Revenue Refunds - Customs	E	T	A		E/U	4
15	590000	Other Revenue	E	E/T	A	D	E/U	
15	590900	Contra Revenue for Other Revenue	E	E/T	A	D	E/U	
15	599700	Financing Sources Transferred In From Custodial Statement Collections	E	E/T	A	D	E/U	
15	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	E/T		D	E/U	
15	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	E/T		D/E	E/U	
<b>16 Donations and forfeitures of cash and cash equivalents</b>								
16	560000	Donated Revenue - Financial Resources	E	T	A		E/U	
16	560900	Contra Revenue for Donations - Financial Resources	E	T	A		E/U	
16	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
16	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
<b>17 Transfers-in/out without reimbursement (+/-)</b>								
17	572000	Financing Sources Transferred In Without Reimbursement	E				E/U	
17	573000	Financing Sources Transferred Out Without Reimbursement	E				E/U	
17	573500	Appropriated Dedicated Collections to be Transferred In	E				E/U	
17	573600	Appropriated Dedicated Collections to be Transferred Out	E				E/U	
17	574000	Appropriated Dedicated Collections Transferred In	E				E/U	
17	574500	Appropriated Dedicated Collections Transferred Out	E				E/U	
17	575000	Expenditure Financing Sources - Transfers-In	E				E/U	
17	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E				E/U	
17	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E				E/U	
17	576000	Expenditure Financing Sources - Transfers-Out	E				E/U	
17	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E				E/U	
17	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E				E/U	
17	577500	Non-Budgetary Financing Sources Transferred In	E				E/U	
17	577600	Non-Budgetary Financing Sources Transferred Out	E				E/U	
17	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				E/U	
<b>18 Donations and forfeitures of property</b>								
18	561000	Donated Revenue - Non-Financial Resources	E	T			E/U	
18	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
18	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
18	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
<b>19 Imputed financing</b>								
19	578000	Imputed Financing Sources	E				E/U	
<b>20 Other (+/-)</b>								
20	579000	Other Financing Sources	E			D/E	E/U	
20	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
20	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
20	579500	Seigniorage	E			E	E/U	
20	590000	Other Revenue	E	E/T	A	E	E/U	
20	590900	Contra Revenue for Other Revenue	E	E/T	A	E	E/U	

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
20	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	E/U	
20	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		A	E	E/U	
20	599700	Financing Sources Transferred In From Custodial Statement Collections	E	E/T	A	E	E/U	
20	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	E/T		E	E/U	
20	711000	Gains on Disposition of Assets - Other	E	T		D/E	E/U	
20	711100	Gains on Disposition of Investments	E	T		D/E	E/U	
20	718000	Unrealized Gains	E	T		D/E	E/U	
20	719000	Other Gains	E	T		D/E	E/U	
20	719090	Gains on International Monetary Fund Assets	E	T		D/E	U	
20	721000	Losses on Disposition of Assets - Other	E	T		D/E	E/U	
20	721100	Losses on Disposition of Investments	E	T	A	D/E	E/U	
20	728000	Unrealized Losses	E	T		D/E	E/U	
20	729000	Other Losses	E	T		D/E	E/U	
20	729090	Losses on International Monetary Fund Assets	E	T		D/E	U	
20	750000	Distribution of Income - Dividend	E	T		D/E	E/U	

21 Net Cost of Operations (+/-)

See 6 in Footnotes and Additional Information.

22 Net Change in Cumulative Results of Operations

This line is calculated. Equals sum of lines 13 through 20, less line 21.

23 Cumulative Results of Operations - Ending

This line is calculated. Equals sum of lines 12 and 22.

24 Net Position

This line is calculated. Equals sum of lines 9 and 23. See 5 in Footnotes and Additional Information.

FOOTNOTES AND ADDITIONAL INFORMATION:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 Debit - Decreases/Credit - Increases

3 Related to adjustments. Debit - Decreases/Credit - Increases

4 Reported by recipient/non-custodial entity only.

5 Should equal the ending amount reported as net position on the Balance Sheet.

6 This amount will agree with the net cost of operations as reported on the Statement of Net Cost.

7 Rescissions that have transferred to a General Fund Receipt Account.

8 When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: [https://www.fiscal.treasury.gov/files/ussgl/approved\\_scenarios/ppa-due-to-correction-of-errors.pdf](https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf).

9 When comparative financial statements are presented, the error is material and financial statements are restated, the error is for the prior year, the correction will be to the previous year financial statement adjustment lines. The impact to the current year will be presented in the beginning balances. When single year financial statements are presented and the error is material the impact will be to the beginning balance adjustment lines. Guidance is provided in the Prior Period Adjustment scenario on the following page: [https://www.fiscal.treasury.gov/files/ussgl/approved\\_scenarios/ppa-due-to-correction-of-errors.pdf](https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf).

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
<b>Total Custodial Revenue:</b>						
<b>Sources of Cash Collections:</b>						
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>					
1	580100	Tax Revenue Collected - Individual	E	S	E/U	
<b>2</b>	<b>Corporate Income Taxes</b>					
2	580200	Tax Revenue Collected - Corporate	E	S	E/U	
<b>3</b>	<b>Excise Taxes</b>					
3	580400	Tax Revenue Collected - Excise	E	S	E/U	
<b>4</b>	<b>Estate and Gift Taxes</b>					
4	580500	Tax Revenue Collected - Estate and Gift	E	S	E/U	
<b>5</b>	<b>Federal Unemployment Taxes</b>					
5	580300	Tax Revenue Collected - Unemployment	E	S	E/U	
<b>6</b>	<b>Customs Duties</b>					
6	580600	Tax Revenue Collected - Customs	E	S	E/U	
<b>7</b>	<b>Miscellaneous</b>					
7	131000	Accounts Receivable	E	S	E/U	2, 3
7	131000	Accounts Receivable	B	S	E/U	2, 3
7	131900	Allowance for Loss on Accounts Receivable	E	S	E/U	2, 3
7	131900	Allowance for Loss on Accounts Receivable	B	S	E/U	2, 3
7	134000	Interest Receivable - Not Otherwise Classified	E	S	E/U	1, 2
7	134000	Interest Receivable - Not Otherwise Classified	B	S	E/U	1, 2
7	134100	Interest Receivable - Loans	E	S	E/U	1, 2
7	134100	Interest Receivable - Loans	B	S	E/U	1, 2
7	134200	Interest Receivable - Investments	E	S	E/U	1, 2
7	134200	Interest Receivable - Investments	B	S	E/U	1, 2
7	134300	Interest Receivable - Taxes	E	S	E/U	1, 2
7	134300	Interest Receivable - Taxes	B	S	E/U	1, 2
7	134500	Allowance for Loss on Interest Receivable - Loans	E	S	E/U	1, 2
7	134500	Allowance for Loss on Interest Receivable - Loans	B	S	E/U	1, 2
7	134600	Allowance for Loss on Interest Receivable - Investments	E	S	E/U	1, 2
7	134600	Allowance for Loss on Interest Receivable - Investments	B	S	E/U	1, 2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	1, 2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	E/U	1, 2
7	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	E/U	1, 2
7	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	E/U	1, 2
7	134900	Interest Receivable on Uninvested Funds	E	S	E/U	1, 2
7	134900	Interest Receivable on Uninvested Funds	B	S	E/U	1, 2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	2
7	136100	Penalties and Fines Receivable - Loans	E	S	E/U	2
7	136100	Penalties and Fines Receivable - Loans	B	S	E/U	2
7	136300	Penalties and Fines Receivable - Taxes	E	S	E/U	2
7	136300	Penalties and Fines Receivable - Taxes	B	S	E/U	2
7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U	2
7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	E/U	2
7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	2
7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	E/U	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	2
7	137100	Administrative Fees Receivable - Loans	E	S	E/U	2
7	137100	Administrative Fees Receivable - Loans	B	S	E/U	2
7	137300	Administrative Fees Receivable - Taxes	E	S	E/U	2
7	137300	Administrative Fees Receivable - Taxes	B	S	E/U	2
7	137400	Criminal Restitution Receivable	E	S	E/U	2
7	137400	Criminal Restitution Receivable	B	S	E/U	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	E/U	2
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	2
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	E/U	2
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	E/U	2
7	137900	Allowance for Loss on Criminal Restitution Receivable	E	S	E/U	2
7	137900	Allowance for Loss on Criminal Restitution Receivable	B	S	E/U	2
7	520000	Revenue From Services Provided	E	S	E/U	
7	520900	Contra Revenue for Services Provided	E	S	E/U	
7	531000	Interest Revenue - Other	E	S	E/U	
7	531100	Interest Revenue - Investments	E	S	E/U	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	S	E/U	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	S	E/U	
7	531800	Contra Revenue for Interest Revenue - Investments	E	S	E/U	
7	531900	Contra Revenue for Interest Revenue - Other	E	S	E/U	
7	532000	Penalties and Fines Revenue	E	S	E/U	
7	532400	Contra Revenue for Penalties and Fines	E	S	E/U	
7	532500	Administrative Fees Revenue	E	S	E/U	
7	532900	Contra Revenue for Administrative Fees	E	S	E/U	
7	560000	Donated Revenue - Financial Resources	E	S	E/U	
7	560900	Contra Revenue for Donations - Financial Resources	E	S	E/U	
7	580000	Tax Revenue Collected - Not Otherwise Classified	E	S	E/U	
7	590000	Other Revenue	E	S	E/U	
7	590900	Contra Revenue for Other Revenue	E	S	E/U	
<b>8</b>	<b>Total Cash Collections</b>					
	This line is calculated. Equals sum of lines 1 through 7.					
<b>9</b>	<b>Accrual Adjustments (+/-)</b>					
9	131000	Accounts Receivable	E	S	E/U	
9	131000	Accounts Receivable	B	S	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	S	E/U	
9	131900	Allowance for Loss on Accounts Receivable	B	S	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	S	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	B	S	E/U	
9	134100	Interest Receivable - Loans	E	S	E/U	
9	134100	Interest Receivable - Loans	B	S	E/U	
9	134200	Interest Receivable - Investments	E	S	E/U	
9	134200	Interest Receivable - Investments	B	S	E/U	
9	134300	Interest Receivable - Taxes	E	S	E/U	
9	134300	Interest Receivable - Taxes	B	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	E	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	B	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	E	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	B	S	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	E/U	
9	134900	Interest Receivable on Uninvested Funds	E	S	E/U	
9	134900	Interest Receivable on Uninvested Funds	B	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	
9	136100	Penalties and Fines Receivable - Loans	E	S	E/U	
9	136100	Penalties and Fines Receivable - Loans	B	S	E/U	
9	136300	Penalties and Fines Receivable - Taxes	E	S	E/U	
9	136300	Penalties and Fines Receivable - Taxes	B	S	E/U	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	
9	137100	Administrative Fees Receivable - Loans	E	S	E/U	
9	137100	Administrative Fees Receivable - Loans	B	S	E/U	

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
9	137300	Administrative Fees Receivable - Taxes	E	S	E/U	
9	137300	Administrative Fees Receivable - Taxes	B	S	E/U	
9	137400	Criminal Restitution Receivable	E	S	E/U	2
9	137400	Criminal Restitution Receivable	B	S	E/U	2
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	E	S	E/U	2
9	137900	Allowance for Loss on Criminal Restitution Receivable	B	S	E/U	2
9	211000	Accounts Payable	E	S	E/U	4
9	211000	Accounts Payable	B	S	E/U	4
9	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	S	E/U	
9	582100	Tax Revenue Accrual Adjustment - Individual	E	S	E/U	
9	582200	Tax Revenue Accrual Adjustment - Corporate	E	S	E/U	
9	582300	Tax Revenue Accrual Adjustment - Unemployment	E	S	E/U	
9	582400	Tax Revenue Accrual Adjustment - Excise	E	S	E/U	
9	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	S	E/U	
9	582600	Tax Revenue Accrual Adjustment - Customs	E	S	E/U	
9	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	S	E/U	
9	583100	Contra Revenue for Taxes - Individual	E	S	E/U	
9	583200	Contra Revenue for Taxes - Corporate	E	S	E/U	
9	583300	Contra Revenue for Taxes - Unemployment	E	S	E/U	
9	583400	Contra Revenue for Taxes - Excise	E	S	E/U	
9	583500	Contra Revenue for Taxes - Estate and Gift	E	S	E/U	
9	583600	Contra Revenue for Taxes - Customs	E	S	E/U	
9	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	S	E/U	
<b>10</b>	<b>Total Custodial Revenue</b>					
	This line is calculated. Equals sum of lines 8 through 9.					
	<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient)</b>					
11	211000	Accounts Payable	E	S	E/U	5
11	211000	Accounts Payable	B	S	E/U	5
11	298000	Custodial Liability	E	S	E/U	6, 7, 8
11	298000	Custodial Liability	B	S	E/U	6, 7, 8
11	599000	Collections for Others - Statement of Custodial Activity	E	S	E/U	6, 8
11	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	S	E/U	
<b>12</b>	<b>(Increase)/Decrease in Amounts Yet to be Transferred (+/-)</b>					
12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	S	E/U	8
	<b>Optional Method</b>					
12	298000	Custodial Liability	E	S	E/U	2, 8, 9
12	298000	Custodial Liability	B	S	E/U	2, 8, 9
<b>13</b>	<b>Increase/(Decrease) in Refunds Payable &amp; Other Custodial Liabilities (+/-)</b>					
13	211000	Accounts Payable	E	S	E/U	4
13	211000	Accounts Payable	B	S	E/U	4
13	589000	Tax Revenue Refunds - Not Otherwise Classified	E	S	E/U	
13	589100	Tax Revenue Refunds - Individual	E	S	E/U	
13	589200	Tax Revenue Refunds - Corporate	E	S	E/U	
13	589300	Tax Revenue Refunds - Unemployment	E	S	E/U	
13	589400	Tax Revenue Refunds - Excise	E	S	E/U	
13	589500	Tax Revenue Refunds - Estate and Gift	E	S	E/U	
13	589600	Tax Revenue Refunds - Customs	E	S	E/U	
13	633000	Other Interest Expenses	E	S	E/U	
13	679000	Other Expenses Not Requiring Budgetary Resources	E	S	E/U	10
<b>14</b>	<b>Retained by Reporting Entity</b>					
	This line is calculated. Equals total of lines 10-11-12-13.					
	<b>Optional Method</b>					

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
<b>This line is calculated. Equals total of lines 10-11+12-13.</b>						
15		<b>Total Disposition of Collections</b>				
<b>This line is calculated. Equals total of lines 11+12+13+14.</b>						
<b>Optional Method</b>						
<b>This line is calculated. Equals total of lines 11-12+13+14.</b>						
16		<b>Custodial Revenue Less Disposition of Collections</b>				
<b>This line is calculated. Equals sum of lines 10 minus 15. Total must equal zero.</b>						
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>						
1		Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.				
2		(Increase)/Decrease				
3		Related to other revenue.				
4		Related to tax revenue refunded and custodial interest expense				
5		Related to tax revenue refunds				
6		If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000				
7		Cash collections only - from debits to 298000				
8		By definition, the USSGL account can only have this USSGL account attribute domain				
9		Amount yet to be collected				
10		This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement				

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
Budgetary Resources:										
1071	Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory) (Note 25)									
1071	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn	C	E			U	ER/ET	N	2
1071	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1071	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	C	E			U	EP/ER	D/G	2
1071	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments	D/C	E	X		U	ER	N	2
1071	411100	Debt Liquidation Appropriations	D/C	E	D/P		U/E	EG/EP/ER	N	3
1071	411200	Liquidation of Deficiency - Appropriations	D/C	E			U/E	EG/EP/ER	N	3
1071	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	N	3
1071	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	N	3
1071	411500	Loan Subsidy Appropriation	D/C	E	D/P		U/E	EG	N	3
1071	411600	Debt Forgiveness Appropriation	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	411601	Debt Forgiveness - Cancellation of Debt Adjustment	D	E	P		U	EP	N	
1071	411601	Debt Forgiveness - Cancellation of Debt Adjustment	D/C	E	P		U	EP	N	3
1071	411700	Loan Administrative Expense Appropriation	D/C	E	D/P		U/E	EG	N	3
1071	411800	Reestimated Loan Subsidy Appropriation	D/C	E			U/E	EG	N	3
1071	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U/E	EC/EG/EM/EP/ER/ES/ET	N	3
1071	411910	Indefinite Appropriation - Upward Adjustments	D/C	E	D/P		U/E	EC/EG/EM/EP/ER	N	3
1071	411910	Indefinite Appropriation - Upward Adjustments	D	E	P		U/E	EC/EG/EM/EP/ER	N	
1071	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	C	E	P		U	EG	N	
1071	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	C	E	P		U	EG	N	
1071	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	N	
1071	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D/C	E			U	EG	N	3
1071	412250	Federal Financing Bank (FFB) - Net Principal Payments	D/C	E	X		U	ER	N	
1071	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U	ES/ET	N	3
1071	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U/E	EG	N	3
1071	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U/E	EG/EP/ER	N	3
1071	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U	EP/ER	D/G	3
1071	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	B/P	F	U/E	ES/ET	N	
1071	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B/P	F	U/E	ES/ET	N	3
1071	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U/E	EG/ES/ET	N	
1071	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	E		F	U/E	ES/ET	N	3
1071	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B/P	F	U/E	ES/ET	N	3
1071	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P	F	U/E	EG	N	3
1071	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B/P	F	U/E	ES/ET	N	3
1071	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	P	F	U/E	EG	N	3
1071	413000	Appropriation to Liquidate Contract Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413100	Current-Year Indefinite Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413120	Current-Year Definite Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413200	Substitution of Contract Authority	D/C	E	S		U	ER	N	3
1071	413300	Decreases to Indefinite Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413400	Indefinite Contract Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413400	Indefinite Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	413415	Adjustment for Definite Contract Authority - Prior-Year	C	E			U	ET	N	
1071	413415	Adjustment for Definite Contract Authority - Prior-Year	C	E			U	ET	N	3
1071	413500	Contract Authority Liquidated	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	N	
1071	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	E			U	ET	N	3
1071	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	N	
1071	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	N	3
1071	413800	Appropriation to Liquidate Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413900	Contract Authority Carried Forward	D	B			U	EG/EP/ER/ES/ET	N	
1071	414000	Substitution of Borrowing Authority	D/C	E	P/S		U	EG/EP	N	3
1071	414100	Current-Year Indefinite Borrowing Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414100	Current-Year Indefinite Borrowing Authority	D/C	E			U	EP/ER	D/G	3
1071	414120	Current-Year Definite Borrowing Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414120	Current-Year Definite Borrowing Authority	D/C	E			U	EP/ER	D/G	3
1071	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances	C	E			U	EG/EP/ER/TR	N	
1071	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances	C	E			U	EG/EP/ER/TR	N	
1071	414300	Current-Year Decreases to Indefinite Borrowing Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414300	Current-Year Decreases to Indefinite Borrowing Authority	D/C	E			U	EP/ER	D/G	3
1071	414400	Borrowing Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414400	Borrowing Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	414400	Borrowing Authority Withdrawn	D/C	E			U	EP/ER	D/G	3
1071	414400	Borrowing Authority Withdrawn	C	E			U	EP/ER	D/G	
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P/S		U	EC/EG/EM/ES/ET/TR	N	3
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP/ET	N	3
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	S		U	EP/ER	D/G	3
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP/ER	D	3

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P/S		U/E	EP/ER	N	3
1071	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414700	Actual Repayments of Debt, Prior-Year Balances	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U	EP/ER	D/G	3
1071	414700	Actual Repayments of Debt, Prior-Year Balances	C	E			U	EP/ER	D/G	
1071	414900	Borrowing Authority Carried Forward	D/C	B			U	EG/EP/ER/ET	N	
1071	414900	Borrowing Authority Carried Forward	D/C	B			U	EP/ER	D/G	
1071	415000	Reappropriations - Transfers-In	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	P		U	ES	N	3
1071	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	S		U	EP/ER	D/G	3
1071	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	D/C	E			U	EP/ER	D/G	3
1071	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	C	E			U	EP/ER	D/G	
1071	415300	Transfers of Contract Authority - Non-Allocation	D/C	E		F	U	ET	N	
1071	415300	Transfers of Contract Authority - Non-Allocation	D/C	E		F	U	ET	N	3
1071	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	D/C	E		F	U	ET	N	3
1071	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	E		F	U	ET	N	3
1071	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D/C	E	P		U	EG/ET	N	3
1071	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	D/C	E			U	ES	N	3
1071	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U	EP/ER/ET	N	3
1071	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U/E	EG	N	3
1071	415901	Repayment of Repayable Advances - Prior-Year Balances	D/C	E	B/P		U	ET	N	3
1071	415901	Repayment of Repayable Advances - Prior-Year Balances	C	E	B/P		U	ES/ET	N	
1071	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year	D	E	P		U	ES/ET	N	2
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	B	P/S	F	U	EP/ES/ET	N	
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	E	P/S	F	U	EP/ES/ET	N	3
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	B	P	F	U	EG	N	
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	E	P	F	U	EG	N	3
1071	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	D/C	E	P	F	U	ES/ET	N	4
1071	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	D/C	E	P	F	U	ES/ET	N	
1071	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	417000	Transfers - Current-Year Authority	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	417000	Transfers - Current-Year Authority	D/C	E	S	F	U	EP/ER	D/G	3
1071	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D	B	P/S	F	U	EG/ES/ET	N	
1071	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D/C	E	P/S	F	U	EG/ES/ET	N	3
1071	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	D	E	P	F	U	EG/ES/ET	N	
1071	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	C	B	P/S	F	U	EP/ES/ET	N	
1071	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	D/C	E	P/S	F	U	EP/ES/ET	N	3
1071	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	C	E	P	F	U	ES/ET	N	
1071	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	C	E	S	F	U	ER	N	
1071	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year	D/C	E	P/S	F	U	EG/EP/ES/ET	N	3
1071	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	D/C	E	P	F	U	ES/ET	N	
1071	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	D	E	P	F	U	EG	N	
1071	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	C	E	S	F	U	ER	N	
1071	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	D/C	E	X	F	U	EG/ES	N	3
1071	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	D/C	E	P/X	F	E	EG	N	3
1071	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	417600	Allocation Transfers of Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	417600	Allocation Transfers of Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	417600	Allocation Transfers of Prior-Year Balances	D/C	E	D	F	U	EG	N	
1071	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1071	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EP/ER	D/G	2
1071	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419000	Transfers - Prior-Year Balances	D/C	E	S	F	U	EP	D/G	
1071	419000	Transfers - Prior-Year Balances	D/C	E	D	F	U	EG	N	



USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419200	Balance Transfers - Unexpired to Expired	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419200	Balance Transfers - Unexpired to Expired	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419600	Balance Transfers-In - Expired to Expired	D	E	P/S	F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419600	Balance Transfers-In - Expired to Expired	D	E	P/S	F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419700	Balance Transfers-Out - Expired to Expired	C	E	P/S	F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419700	Balance Transfers-Out - Expired to Expired	C	E	P/S	F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	N	
1071	420100	Total Actual Resources - Collected	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	420100	Total Actual Resources - Collected	D/C	B			U	EP/ER	D/G	
1071	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/TR	N	3
1071	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	D	E	S		U	EG	N	
1071	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422100	Unfilled Customer Orders Without Advance	D/C	E		F	U	EP	G	3
1071	422100	Unfilled Customer Orders Without Advance	D/C	B		F	U	EP	G	
1071	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422300	Uncollected Subsidy from Program Account	D	B		F	U	EP/ER	D/G	
1071	422300	Uncollected Subsidy from Program Account	D/C	E		F	U	EP/ER	D/G	3
1071	422300	Uncollected Subsidy from Program Account	D	B		F	U	EG/EP	N	
1071	422300	Uncollected Subsidy from Program Account	D	E		F	U	EG/EP	N	3
1071	422500	Expenditure Transfers From Trust Funds - Receivable	D	B		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	D	E	S	F	U	EG	N	4
1071	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	D/C	E	S	E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425100	Reimbursements Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	425100	Reimbursements Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425100	Reimbursements Earned - Receivable	D/C	B		F	U	EP	G	
1071	425100	Reimbursements Earned - Receivable	D/C	E		F	U	EP	G	3
1071	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425400	Reimbursements Earned - Collected From Non-Federal Sources	D/C	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year	D	E	S	F	U	EG	N	
1071	426000	Actual Collections of Governmental-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426100	Actual Collections of Business-Type Fees	D/C	E			U	EP/ER	D/G	3
1071	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426200	Actual Collections of Loan Principal	D/C	E			U	EP/ER	D/G	3
1071	426300	Actual Collections of Loan Interest	D	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426300	Actual Collections of Loan Interest	D/C	E			U	EP/ER	D/G	3
1071	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426400	Actual Collections of Rent	D/C	E			U	EP/ER	D/G	3
1071	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U	EP/ER	D/G	3
1071	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U	EP/ER	D/G	3
1071	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D/C	E			U	EP/ER	D/G	3
1071	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	N	3
1071	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	427100	Actual Program Fund Subsidy Collected	D/C	E			U	EP/ER	D/G	3
1071	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	N	3
1071	427300	Interest Collected From Treasury	D/C	E			U	EP/ER	D/G	3
1071	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	427500	Actual Collections From Liquidating Fund	D/C	E			U	EP/ER	D/G	3
1071	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	427600	Actual Collections From Financing Fund	D/C	E			U	EP/ER	D/G	3
1071	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D/C	E			U	EP/ER	D/G	3
1071	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/TR	N	
1071	428300	Interest Receivable From Treasury	D/C	E			U	EP/ER	D/G	3
1071	428300	Interest Receivable From Treasury	D/C	B			U	EP/ER	D/G	
1071	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/TR	N	
1071	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428500	Receivable From the Liquidating Fund	D	B			U	EP/ER	D/G	
1071	428500	Receivable From the Liquidating Fund	D/C	E			U	EP/ER	D/G	3
1071	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/TR	N	
1071	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428600	Receivable From the Financing Fund	D	B			U	EP/ER	D/G	
1071	428600	Receivable From the Financing Fund	D/C	E			U	EP/ER	D/G	3
1071	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	428700	Other Federal Receivables	D	B			U	EP/ER	D/G	
1071	428700	Other Federal Receivables	D/C	E			U	EP/ER	D/G	3
1071	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	429500	Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EP	N	
1071	429500	Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EP	N	3
1071	431000	Anticipated Recoveries of Prior-Year Obligations	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1071	431000	Anticipated Recoveries of Prior-Year Obligations	D	E			U	EP/ER	D/G	2
1071	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	D/C	E			U/E	ET	N	
1071	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	D/C	E			U/E	ET	N	3
1071	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	D/C	E			U/E	EG	N	3
1071	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	D/C	E			U/E	EG	N	
1071	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	D/C	E			U/E	EG	N	3
1071	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	D/C	B			U/E	EG	N	
1071	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	D/C	E			U/E	EG	N	
1071	435000	Canceled Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	435000	Canceled Authority	C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	435100	Partial or Early Cancellation of Authority	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	435100	Partial or Early Cancellation of Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	435400	Appropriation Withdrawn	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/TR	N	3
1071	435400	Appropriation Withdrawn	C	E	P		U/E	EC/EG/EM/EP/ER/ES/TR	N	
1071	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	E			U/E	ES/ET	N	3
1071	435500	Cancellation of Appropriation From Unavailable Receipts	C	E			U/E	ES/ET	N	
1071	435600	Cancellation of Appropriation From Invested Balances	D/C	E			U/E	ES/ET	N	3
1071	435600	Cancellation of Appropriation From Invested Balances	C	E			U/E	ES/ET	N	
1071	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	D/C	E			U/E	ES/ET	N	3
1071	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E			U/E	ES/ET	N	
1071	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	438200	Temporary Reduction - New Budget Authority	D/C	E	S		U/E	EG/EP/ER/ET/TR	N	3
1071	438200	Temporary Reduction - New Budget Authority	D/C	E	C/D		U/E	ES/ET	N	3
1071	438200	Temporary Reduction - New Budget Authority	D/C	E	P		U/E	EP/ER/ES/ET	N	3
1071	438200	Temporary Reduction - New Budget Authority	D/C	E	B		U/E	EP/ER/ES/ET	N	3
1071	438300	Temporary Reduction - Prior-Year Balances	D/C	E	P		U/E	EP/ER/ES/ET	N	3
1071	438300	Temporary Reduction - Prior-Year Balances	D/C	E	S		U/E	EG/EP/ER/TR	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U	EP/ER/ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U/E	ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C/D		U	ES/ET	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U	EP/ER/ES/ET	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U	ES	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	C	B	X		U	EP/ES	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	C	E	X		U	EP/ES	N	3
1071	438500	Temporary Sequester Returned for Cancellation	D	E	P/S		E	EG	N	
1071	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	E			U/E	ES/ET	N	3
1071	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	E			U/E	ES/ET	N	3
1071	439000	Reappropriations - Transfers-Out	D/C	E		F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439100	Adjustments to Indefinite Appropriations	D/C	E			U/E	EG/EP/ER	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U/E	EG/EP/ER/ET	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U	ES	N	3
1071	439300	Permanent Reduction - Prior-Year Balances	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439300	Permanent Reduction - Prior-Year Balances	D/C	E	C		U/E	EG/EP/ER/ET	N	3
1071	439400	Receipts Unavailable for Obligation Upon Collection	C	B			U	ES/ET	N	
1071	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	N	3
1071	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	B	P/S		U	EP/ES/ET	N	
1071	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	E	S		U	EP	N	3
1071	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	E	P		U	ES/ET	N	3
1071	439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	D	E	P		U	ET	N	
1071	439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	D	E	P		U	ET	N	
1071	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	N	3
1071	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E			U	ES/ET	N	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	E	C/P		U/E	ES/ET	N	3
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	C/P		U	ES/ET	N	
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	P		U	EG	N	
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	B		U	EP	N	
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	E	P		U/E	EG	N	3
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	C	B	P		E	ET	N	
1071	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	D/C	E	P		U	ET	N	3
1071	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	C	E	P		U	ES/ET	N	
1071	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority	C	E	P		U	ES/ET	N	2
1071	439730	Appropriations Temporarily Precluded From Obligation	D/C	E			U	ES	N	3
1071	439730	Appropriations Temporarily Precluded From Obligation	C	B			U	ES	N	
1071	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	D/C	E	S		U	EG/EP/ER	N	3
1071	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	D/C	E	S		E	EG	N	3
1071	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	N	
1071	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	B	S		E	EG	N	
1071	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	C	E			U	ES/ET	N	
1071	479010	Anticipated Reinstated Orders - Obligations, Unpaid	C	E			U	EP/ER	D/G	
1071	479010	Anticipated Reinstated Orders - Obligations, Unpaid	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U	EP/ER	D/G	
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	3
1071	480110	Reinstated Undelivered Orders - Obligations, Unpaid	C	E			U	EP/ER	D/G	
1071	480110	Reinstated Undelivered Orders - Obligations, Unpaid	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	3
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U	EP/ER	D/G	
1071	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U	EP/ER	D/G	
1071	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U	EP/ER	D/G	3
1071	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E		F/N	U	EP/ER	D/G	
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E		F/N	U	EP/ER	D/G	3
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	3
1071	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	3
1071	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U	EP/ER	D/G	
1071	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	3
1071	490110	Reinstated Delivered Orders - Obligations, Unpaid	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	490110	Reinstated Delivered Orders - Obligations, Unpaid	C	E			U	EP/ER	D/G	
1071	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	490200	Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	3
1071	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	N	
1071	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	N	3
1071	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U	EP/ER	D/G	
1071	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U	EP/ER	D/G	3
1071	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U	EP/ER	D/G	
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U	EP/ER	D/G	3
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	3
1071	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	3
<b>1290</b>	<b>Appropriations (Discretionary and Mandatory)</b>									
1290	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	P		U	EP/ER	D/G	2
1290	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	C	E			U	EG/EP/ES/ET	N	2
1290	411100	Debt Liquidation Appropriations	D	E	D/P		U	EG/EP/ER	N	
1290	411200	Liquidation of Deficiency - Appropriations	D	E			U	EG/EP/ER	N	
1290	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	D	E	D/P		U	ES/ET	N	
1290	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	N	
1290	411500	Loan Subsidy Appropriation	D	E	D/P		U	EG	N	
1290	411600	Debt Forgiveness Appropriation	D	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	411700	Loan Administrative Expense Appropriation	D	E	D/P		U	EG	N	
1290	411800	Reestimated Loan Subsidy Appropriation	D	E			U	EG	N	
1290	411900	Other Appropriations Realized	D/C	E	P		E	EG	N	
1290	411900	Other Appropriations Realized	D	E	D/E/F/P		U	EC/EG/EM/EP/ER/ES/ET	N	
1290	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations	D/C	E	P		U	EG	N	
1290	412000	Anticipated Indefinite Appropriations	D	E			U	EG/EP/ES/ET	N	2
1290	412000	Anticipated Indefinite Appropriations	D	E			U	EP/ER	D/G	2
1290	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	P		U	ES/ET	N	
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	E			U	EG	N	1
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	N	1
1290	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	P		U/E	EG/ES/ET	N	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U	ES/ET	N	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U/E	EG	N	
1290	412500	Loan Modification Adjustment Transfer Appropriation	D	E			U	EG/EP/ER	N	
1290	412500	Loan Modification Adjustment Transfer Appropriation	D	E			U	EP/ER	D/G	
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	P	F	U/E	EG/ES/ET	N	1
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	P	F	U/E	EG/ES/ET	N	1
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	R	F	U/E	ET	N	1
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	R	F	U/E	ET	N	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U/E	EG/ET	N	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U/E	EG/ET	N	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U	ES	N	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U	ES	N	1
1290	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	P	F	U/E	EG/ES/ET	N	
1290	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	P	F	U/E	EG/ES/ET	N	
1290	413000	Appropriation to Liquidate Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	413500	Contract Authority Liquidated	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	E			U	ET	N	1
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	N	1
1290	413800	Appropriation to Liquidate Contract Authority	D	E			U	EG/EP/ER/ES/ET	N	
1290	413810	Appropriation to Liquidate Contract Authority - FMSTF	D	E	P		U	ET	N	
1290	414000	Substitution of Borrowing Authority	C	E	P		U	EG/EP	N	
1290	414600	Actual Repayments of Debt, Current-Year Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	414600	Actual Repayments of Debt, Current-Year Authority	C	E	P		U	EP/ER	D/G	
1290	415000	Reappropriations - Transfers-In	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	P		U	EG/ES/ET	N	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	P		E	ET	N	
1290	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	D/C	E		F	U	ET	N	
1290	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	E		F	U	ET	N	

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1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	P		U	EG/ES/ET	N	
1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	P		E	ET	N	
1290	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	D	E			U	ES	N	
1290	415900	Repayment of Repayable Advances - Current-Year Authority	C	E	P		U	ES/ET	N	
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	P/X		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	P		U	EP/ER	D/G	2
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	D		U	EC/EG/EM/EP/ER/ES/ET	N	2
1290	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	D	E			U	EP/ER	D/G	2
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	E	P	F	U	EG/EP/ES/ET	N	1
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	B	P	F	U	EG/EP/ES/ET	N	1
1290	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	D/C	E	P	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	417000	Transfers - Current-Year Authority	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	417000	Transfers - Current-Year Authority	D/C	E	D	F	U	EC/EG/EM/EP/ER/ES/ET	N	
1290	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D	E	P	F	U	ES/ET	N	1
1290	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D	B	P	F	U	ES/ET	N	1
1290	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	C	E	P	F	U	ES/ET	N	1
1290	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	C	B	P	F	U	ES/ET	N	1
1290	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year	D/C	E	P	F	U	ES/ET	N	
1290	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	D	E	X	F	U	EG/EP/ES	N	
1290	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	D	F	U	EG	N	
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/R		U	EP/ER	D/G	2
1290	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	D	F	U	EG	N	
1290	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	C	E			U	EG/EP/ES/ET	N	4
1290	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	438200	Temporary Reduction - New Budget Authority	C	E	D		U	ES/ET	N	
1290	438200	Temporary Reduction - New Budget Authority	C	E	P		U	EP/ER/ES/ET	N	
1290	438200	Temporary Reduction - New Budget Authority	C	E	X		U	EP/ES	N	
1290	438300	Temporary Reduction - Prior-Year Balances	C	E	P		U	EP/ER/ES/ET	N	
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	D		U	ES/ET	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U	ES/ET	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	C	E	X		U	EP/ES	N	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	C	B	X		U	EP/ES	N	1
1290	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E			U	ES/ET	N	
1290	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E			U	ES/ET	N	
1290	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	C	E	P		U	EP/ER/ES/ET	N	2
1290	439000	Reappropriations - Transfers-Out	C	E		F	E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			E	EG	N	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			U	EG/EM/EP/ER	N	
1290	439200	Permanent Reduction - New Budget Authority	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	439200	Permanent Reduction - New Budget Authority	C	E	X		U	EG	N	
1290	439300	Permanent Reduction - Prior-Year Balances	C	E	B/D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	439300	Permanent Reduction - Prior-Year Balances	C	E	X		U	EG/ES	N	
1290	439400	Receipts Unavailable for Obligation Upon Collection	C	E			U	ES/ET	N	1
1290	439400	Receipts Unavailable for Obligation Upon Collection	C	B			U	ES/ET	N	1
1290	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	E	P		U	ES/ET	N	
1290	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	B	P		U	ES/ET	N	
1290	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	D	E	P		U	ES/ET	N	1
1290	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	4
1290	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	C	E	P/R		U	ES/ET/TR	N	2
1290	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	C	E	P		U	ES/ET	N	4

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	E	P		U	EG/ES/ET	N	1
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	P		U	EG/ES/ET	N	1
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	C	E	P		E	ET	N	1
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	C	B	P		E	ET	N	1
1290	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	C	E	P		U	ES/ET	N	2
1290	439730	Appropriations Temporarily Precluded From Obligation	C	E			U	ES	N	1
1290	439730	Appropriations Temporarily Precluded From Obligation	C	B			U	ES	N	1
<b>1490</b>	<b>Borrowing Authority (Discretionary and Mandatory)</b>									
1490	404400	Anticipated Reductions to Borrowing Authority	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1490	404400	Anticipated Reductions to Borrowing Authority	C	E			U	EP/ER	D/G	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	B		U	EP/ER	D/G	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	B		U	EP	N	2
1490	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	B		U	ES	N	
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	B	F	U	ES/ET	N	1
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	B	F	U	ES/ET	N	1
1490	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	B	F	U	ES/ET	N	
1490	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	B	F	U	ES/ET	N	
1490	414100	Current-Year Indefinite Borrowing Authority	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	414100	Current-Year Indefinite Borrowing Authority	D	E			U	EP/ER	D/G	
1490	414120	Current-Year Definite Borrowing Authority	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	414120	Current-Year Definite Borrowing Authority	D	E			U	EP/ER	D/G	
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	C	E			U	EG/EP/ER/TR	N	
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	C	E			U	EP/ER	D/G	
1490	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	C	E			U	EP/ER	D/G	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority	C	E			U	EP/ER	D/G	
1490	414600	Actual Repayments of Debt, Current-Year Authority	C	E	B		U	EP/ET	N	
1490	414600	Actual Repayments of Debt, Current-Year Authority	C	E	B		U	EP/ER	D	
1490	415900	Repayment of Repayable Advances - Current-Year Authority	C	E	B		U	ET	N	
1490	416000	Anticipated Transfers - Current-Year Authority	C	E	X		U	EP	N	
1490	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	C	E	X	F	U	EP	N	
1490	438200	Temporary Reduction - New Budget Authority	C	E	B		U	EP/ER/ES/ET	N	
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U/E	EP/ER/ES/ET	N	1
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U/E	EP/ER/ES/ET	N	1
1490	439200	Permanent Reduction - New Budget Authority	C	E	B		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	B		U	EP	N	4
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	E	B		U	EP	N	1
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	B		U	EP	N	1
<b>1690</b>	<b>Contract Authority (Discretionary and Mandatory)</b>									
1690	403400	Anticipated Adjustments to Contract Authority	D/C	E			U	EG/EP/ER/ET	N	2
1690	413100	Current-Year Indefinite Contract Authority	D	E			U	EG/EP/ER/ES/ET	N	
1690	413120	Current-Year Definite Contract Authority	D	E			U	EG/EP/ER/ES/ET	N	
1690	413300	Decreases to Indefinite Contract Authority	C	E			U	EG/EP/ER/ET	N	
1690	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	N	1
1690	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	N	1
1690	415300	Transfers of Contract Authority - Non-Allocation	D/C	E		F	U	ET	N	1
1690	415300	Transfers of Contract Authority - Non-Allocation	D/C	B		F	U	ET	N	1
1690	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	C		U	ET	N	
1690	416000	Anticipated Transfers - Current-Year Authority	D/C	E	C		U	EG/EP/ER/ET	N	2
1690	438200	Temporary Reduction - New Budget Authority	C	E	C		U	ES/ET	N	
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C		U	ES/ET	N	1
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	N	1
1690	439200	Permanent Reduction - New Budget Authority	C	E	C		U	EG/EP/ER/ES/ET	N	
1690	439300	Permanent Reduction - Prior-Year Balances	C	E	C		U	EG/EP/ER/ET	N	
1690	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	C		U	EG/EP/ER/ET	N	4
1690	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	C	E	C		U	ES/ET	N	4
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	E	C		U	ET	N	1

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	D/C	B	C		U	ET	N	1
<b>1890 Spending Authority from Offsetting Collections (Discretionary and Mandatory)</b>										
1890	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	S		U	EP/ER	D/G	2
1890	406000	Anticipated Collections From Non-Federal Sources	D	E		N	U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	406000	Anticipated Collections From Non-Federal Sources	D	E		N	U	EP/ER	D/G	2
1890	407000	Anticipated Collections From Federal Sources	D	E		E/F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	407000	Anticipated Collections From Federal Sources	D	E		E/F	U	EP/ER	D/G	2
1890	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	413200	Substitution of Contract Authority	D/C	E	S		U	ER	N	
1890	413500	Contract Authority Liquidated	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	414000	Substitution of Borrowing Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	414600	Actual Repayments of Debt, Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	414600	Actual Repayments of Debt, Current-Year Authority	C	E	S		U	EP/ER	D/G	
1890	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	S		U	EP/ER	D/G	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			E	EG	N	
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EP/ER	D/G	2
1890	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	E	S	F	U	EP	N	1
1890	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	D/C	B	S	F	U	EP	N	1
1890	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	D/C	E	S	F	U	EP	N	
1890	417000	Transfers - Current-Year Authority	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D	E	S	F	U	EG	N	1
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	D	B	S	F	U	EG	N	1
1890	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	C	E	S	F	U	EP	N	1
1890	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	C	B	S	F	U	EP	N	1
1890	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year	D/C	E	S	F	U	EG/EP	N	
1890	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S		U	EP/ER	D/G	2
1890	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	421000	Anticipated Reimbursements	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	C	E			U	ER	N	2
1890	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/TR	N	
1890	421500	Anticipated Expenditure Transfers from Trust Funds	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		F	U	EP	G	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	B		F	U	EP	G	1
1890	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422300	Uncollected Subsidy from Program Account	D/C	E		F	U	EP/ER	D/G	1
1890	422300	Uncollected Subsidy from Program Account	D	B		F	U	EP/ER	D/G	1
1890	422300	Uncollected Subsidy from Program Account	D	E		F	U	EG/EP	N	1
1890	422300	Uncollected Subsidy from Program Account	D	B		F	U	EG/EP	N	1
1890	422500	Expenditure Transfers From Trust Funds - Receivable	D	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422500	Expenditure Transfers From Trust Funds - Receivable	D	B		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	D/C	E	S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	D	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	425100	Reimbursements Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	425100	Reimbursements Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	425100	Reimbursements Earned - Receivable	D/C	E		F	U	EP	G	1
1890	425100	Reimbursements Earned - Receivable	D/C	B		F	U	EP	G	1
1890	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	D	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	425400	Reimbursements Earned - Collected From Non-Federal Sources	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	425500	Expenditure Transfers from Trust Funds - Collected	D	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	426000	Actual Collections of Governmental-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426100	Actual Collections of Business-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	426100	Actual Collections of Business-Type Fees	D	E			U	EP/ER	D/G	
1890	426200	Actual Collections of Loan Principal	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426200	Actual Collections of Loan Principal	D	E			U	EP/ER	D/G	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	Begin/ End	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1890	426300	Actual Collections of Loan Interest	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426300	Actual Collections of Loan Interest	D/C	E			U	EP/ER	D/G	
1890	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426400	Actual Collections of Rent	D	E			U	EP/ER	D/G	
1890	426500	Actual Collections From Sale of Foreclosed Property	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426500	Actual Collections From Sale of Foreclosed Property	D	E			U	EP/ER	D/G	
1890	426600	Other Actual Business-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	426600	Other Actual Business-Type Collections From Non-Federal Sources	D	E			U	EP/ER	D/G	
1890	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	N	
1890	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	427100	Actual Program Fund Subsidy Collected	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	427100	Actual Program Fund Subsidy Collected	D	E			U	EP/ER	D/G	
1890	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	N	
1890	427300	Interest Collected From Treasury	D/C	E			U	EP/ER	D/G	
1890	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	427500	Actual Collections From Liquidating Fund	D	E			U	EP/ER	D/G	
1890	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890	427600	Actual Collections From Financing Fund	D	E			U	EP/ER	D/G	
1890	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D	E			U	EP/ER	D/G	
1890	428300	Interest Receivable From Treasury	D/C	E			U/E	EG/EP/ER/TR	N	1
1890	428300	Interest Receivable From Treasury	D/C	B			U/E	EG/EP/ER/TR	N	1
1890	428300	Interest Receivable From Treasury	D/C	E			U	EP/ER	D/G	1
1890	428300	Interest Receivable From Treasury	D/C	B			U	EP/ER	D/G	1
1890	428500	Receivable From the Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	1
1890	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/TR	N	1
1890	428500	Receivable From the Liquidating Fund	D	E			U	EP/ER	D/G	1
1890	428500	Receivable From the Liquidating Fund	D	B			U	EP/ER	D/G	1
1890	428600	Receivable From the Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	1
1890	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/TR	N	1
1890	428600	Receivable From the Financing Fund	D	E			U	EP/ER	D/G	1
1890	428600	Receivable From the Financing Fund	D	B			U	EP/ER	D/G	1
1890	428700	Other Federal Receivables	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	428700	Other Federal Receivables	D	E			U	EP/ER	D/G	1
1890	428700	Other Federal Receivables	D	B			U	EP/ER	D/G	1
1890	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EC/EG/EM/EP/ER/TR	N	
1890	438200	Temporary Reduction - New Budget Authority	C	E	S		U	EG/EP/ER/ES/ET/TR	N	
1890	438300	Temporary Reduction - Prior-Year Balances	C	E	S		U	EG/EP/ER/TR	N	
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	N	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	N	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U	ES	N	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	N	1
1890	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	C	E	S		U	EG/EP/ER/ES/ET/TR	N	
1890	439200	Permanent Reduction - New Budget Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	439300	Permanent Reduction - Prior-Year Balances	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	E	S		U	EP	N	1
1890	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	B	S		U	EP	N	1
1890	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	D	E	S		U	EP	N	1
1890	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	4
1890	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	C	E	S		U	EG/EP/ER	N	2
1890	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	C	E	S		U	ER	N	4
1890	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	E	S		U	EG/EP/ER	N	1
1890	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	N	1
1890	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	E	S		E	EG	N	1
1890	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	C	B	S		E	EG	N	1
1890	439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	C	E	S		U	EG/EP/ER	N	2
<b>1910</b>	<b>Total Budgetary Resources</b>									
	This Line is Calculated. Equals Sum of SBR Lines 1071, 1290, 1490, 1690, and 1890.									
	Status of Budgetary Resources:									
<b>2190</b>	<b>New Obligations and Upward Adjustments (Total)</b>									
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U	EP/ER	D/G	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U	EP/ER	D/G	1



USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U	EP/ER	D/G	1
2190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	490200	Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	N	1
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	N	1
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U	EP/ER	D/G	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	
<b>Unobligated Balance, End of Year:</b>										
<b>2204 Apportioned, Unexpired Account</b>										
2204	451000	Apportionments	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2204	451000	Apportionments	D/C	E			U	EP/ER	D/G	
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EP/ER	D/G	2
2204	461000	Allotments - Realized Resources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2204	461000	Allotments - Realized Resources	D/C	E			U	EP/ER	D/G	
2204	470000	Commitments - Programs Subject to Apportionment	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2204	470000	Commitments - Programs Subject to Apportionment	C	E			U	EP/ER	D/G	
<b>2304 Exempt from Apportionment, Unexpired Accounts</b>										
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EP/ER	D/G	
2304	469000	Anticipated Resources - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
2304	469000	Anticipated Resources - Programs Exempt From Apportionment	D/C	E			U	EP/ER	D/G	2
2304	472000	Commitments - Programs Exempt From Apportionment	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2304	472000	Commitments - Programs Exempt From Apportionment	C	E			U	EP/ER	D/G	
<b>2405 Unapportioned, Unexpired Accounts</b>										
2405	442000	Unapportioned Authority - Pending Rescission	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2405	443000	Unapportioned Authority - OMB Deferral	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2405	445000	Unapportioned - Unexpired Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2405	445000	Unapportioned - Unexpired Authority	D/C	E			U	EP/ER	D/G	
2405	449000	Anticipated Resources - Unapportioned Authority	D/C	E			U	EP/ER	D/G	2
2405	449000	Anticipated Resources - Unapportioned Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
2405	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EG/EP	N	
<b>2412 Unexpired Unobligated Balance, End of Year</b>										
<b>This Line is Calculated. Equals Sum of SBR Lines 2204, 2304, and 2405.</b>										
<b>2413 Expired Unobligated Balance, End of Year</b>										
2413	445000	Unapportioned - Unexpired Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2413	465000	Allotments - Expired Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	N	
<b>2490 Unobligated Balance, End of Year (Total)</b>										
<b>This Line is Calculated. Equals Sum of SBR Lines 2204, 2304, 2405, and 2413. Also Equals the Sum of the Amounts on Lines 2412 and 2413.</b>										
<b>2500 Total Budgetary Resources</b>										
<b>This Line is Calculated. Equals Sum of SBR Lines 2190 and 2490.</b>										
<b>Outlays, Net and Disbursements, Net</b>										
<b>4190 Outlays, Net (Total) (Discretionary and Mandatory)</b>										
4190	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/TR	N	
4190	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
4190	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
4190	422300	Uncollected Subsidy from Program Account	D	E		F	U	EG/EP	N	1
4190	422300	Uncollected Subsidy from Program Account	D	B		F	U	EG/EP	N	1
4190	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	D	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	425400	Reimbursements Earned - Collected From Non-Federal Sources	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	425500	Expenditure Transfers from Trust Funds - Collected	D	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year	D	E	S	F	U	EG	N	
4190	426000	Actual Collections of Governmental-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	426100	Actual Collections of Business-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	426200	Actual Collections of Loan Principal	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	426300	Actual Collections of Loan Interest	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/TR	N	

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
4190	426500	Actual Collections From Sale of Foreclosed Property	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	426600	Other Actual Business-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	N	
4190	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	427100	Actual Program Fund Subsidy Collected	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	N	
4190	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EP/ER/TR	N	
4190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
4190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
4190	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	N	1
4190	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	N	1
4190	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
<b>4200 Distributed Offsetting Receipts (-)</b>										
<b>(Not Supported by USSGL)</b>										
<b>4210 Agency Outlays, Net (Discretionary and Mandatory)</b>										
<b>(Not Supported by USSGL)</b>										
<b>4220 Disbursements, Net (Total) (Mandatory)</b>										
4220	426100	Actual Collections of Business-Type Fees	D	E			U	EP/ER	D/G	
4220	426200	Actual Collections of Loan Principal	D	E			U	EP/ER	D/G	
4220	426300	Actual Collections of Loan Interest	D/C	E			U	EP/ER	D/G	
4220	426400	Actual Collections of Rent	D	E			U	EP/ER	D/G	
4220	426500	Actual Collections From Sale of Foreclosed Property	D	E			U	EP/ER	D/G	
4220	426600	Other Actual Business-Type Collections From Non-Federal Sources	D	E			U	EP/ER	D/G	
4220	427100	Actual Program Fund Subsidy Collected	D	E			U	EP/ER	D/G	
4220	427300	Interest Collected From Treasury	D/C	E			U	EP/ER	D/G	
4220	427500	Actual Collections From Liquidating Fund	D	E			U	EP/ER	D/G	
4220	427600	Actual Collections From Financing Fund	D	E			U	EP/ER	D/G	
4220	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D	E			U	EP/ER	D/G	
4220	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	1
4220	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U	EP/ER	D/G	1
4220	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E		F/N	U	EP/ER	D/G	
4220	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	
4220	490200	Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	
4220	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U	EP/ER	D/G	
4220	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1	When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.
2	Anticipated amounts should be zero for the yearend preclosing trial balance.
3	This row corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differ from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Ending balances with a PYA (Prior Year Adjustment) are included in this row.
4	USSGL account balance must be zero for the year end preclosing trial balance.

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P			<b>BUDGETARY RESOURCES</b>																				
P			<b>All accounts:</b>																				
P	0900		<b>Total new obligations, unexpired accounts</b>																				
P	0900	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	1, 10
P	0900	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	+	-	1, 10
P	0900	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
P	0900	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				D/M		BAL/NEW	X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E				D/M		BAL/NEW	X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	1, 18
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	+	-	1, 18
P	0900	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	13
P	0900	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
P	0900	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				D/M		BAL	X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
P	0900	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	13
P	0900	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	1, 10
P	0900	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	+	-	1, 10
P	0900	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
P	0900	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
P	0900	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				D/M		BAL/NEW	X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
P	0900	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	19
P	0900	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E				D/M		BAL/NEW	X			U	N	EG/ER	N	-	+	1, 14
P	0900	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E				D/M		BAL/NEW	X			U	N	EG/ER	N	+	-	1, 14
P	0900	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	13
P	0900	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
P	0900	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				D/M			X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
P	0900	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E				M			X			U	N	EP/ER	D/G	-	+	13
P	0910		<b>Appropriations used to liquidate unpaid lease obligations</b>																				
P			<b>This line is not required to be supported by the USSGL.</b>																				
P	0911		<b>Total new obligations, unexpired accounts; and lease payments</b>																				
P			<b>Automatically generated from the sum of lines 0900 and 0910.</b>																				

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P			<b>Unobligated balance:</b>																				
S/P	1000		<b>Unobligated balance brought forward, Oct 1</b>																				
S/P	1000	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	B	D	D				M				X		U	U	X/N	EG	N	+	-	3
S/P	1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		D/M		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	3
S/P	1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D/M		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				D/M				X		U	U	X/N	ET	N	+	-	3
S/P	1000	413700	Transfers of Contract Authority - Allocation	B	D/C	D				D/M		F		X		U	U	X/N	ET	N	+	-	3
S/P	1000	413900	Contract Authority Carried Forward	B	D	D				D/M						U	U	X/N	EG/EP/ER/ES/ET	N	+	-	3
S/P	1000	414900	Borrowing Authority Carried Forward	B	D/C	D				M	F/P/T					U	U	N	EP/ER	D/G	+	-	3, 7
S/P	1000	414900	Borrowing Authority Carried Forward	B	D/C	D				D/M	F/P/T					U	U	X/N	EG/ET	N	+	-	3, 7
S/P	1000	414900	Borrowing Authority Carried Forward	B	D/C	D				D/M	F/P/T					U	U	X/N	EP/ER	N	+	-	3, 7
S/P	1000	415300	Transfers of Contract Authority - Non-Allocation	B	D/C	D				M		F	BAL/NEW	X		U	U	X/N	ET	N	+	-	3
S/P	1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P/S		M		F		X		U	U	X/N	EP/ES/ET	N	+	-	3
S/P	1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	+	-	3
S/P	1000	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		D		F		X	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	3
S/P	1000	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		M		F		X	SEQ/XXX	U	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		D		F		X	XXX	U	U	X/N	ES/ET	N	+	-	3
S/P	1000	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	3
S/P	1000	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M		F		X	XXX	U	U	X/N	EP	N	+	-	3
S/P	1000	420100	Total Actual Resources - Collected	B	D/C	D				M						U	U	N	EP/ER	D/G	+	-	3, 16
S/P	1000	420100	Total Actual Resources - Collected	B	D/C	D/R				D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P	1000	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P	1000	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	3, 7
S/P	1000	422200	Unfilled Customer Orders With Advance	B	D/C	R				D/M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P	1000	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	+	-	3
S/P	1000	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P	1000	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P	1000	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	3, 7
S/P	1000	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	3
S/P	1000	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	3

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1000	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	428600	Receivable From the Financing Fund	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	3
S/P	1000	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	428700	Other Federal Receivables	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P	1000	428700	Other Federal Receivables	B	D	R				D/M				X		U	U	N	ER	N	+	-	3
S/P	1000	429500	Adjustments to the Exchange Stabilization Fund (ESF)	B	D/C	D				M				X		U	U	N	EP	N	+	-	3
S/P	1000	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	B	D/C	D				D/M				X		U/E	U	X/K/N	EG	N	+	-	3
S/P	1000	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		B		M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		D/M				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	EP	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	3,8
S	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	E		K/N	EG	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB	U	U	X/N	TR	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ	U	U	X/N	ES	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	OTR/SEQ	U	U	N	EG	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	SEQ	U	U	N	ET	N	+	-	3,8
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	D		X		M				X	SEQ	U	U	N	EP/ES	N	+	-	3
S/P	1000	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				D/M				X		U	U	X/N	ES/ET	N	+	-	3
S/P	1000	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P/S		D/M				X		U	U	N	EP/ES/ET	N	+	-	3
S/P	1000	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C/P		D/M				X		U	U	X/N	ES/ET	N	+	-	3,8
S/P	1000	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		P		M				X		U	U	X/N	EG	N	+	-	3,8
S/P	1000	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		B		M				X		U	U	X/N	EP	N	+	-	3,8

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1000	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		M				X		E		N	ET	N	+	-	17
S/P	1000	439730	Appropriations Temporarily Precluded From Obligation	B	C	D				D				X		U	U	N	ES	N	+	-	3
S/P	1000	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D/M				X		U	U	X/N	EG/EP/ER	N	+	-	3
S/P	1000	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X		U	U	N	EG/ER	N	+	-	3
S	1000	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		E		K/N	EG	N	+	-	3
S/P	1000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	3, 10
S/P	1000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 10
S/P	1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M		BAL/NEW		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 18
S/P	1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	3, 18
S/P	1000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	3, 10
S/P	1000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 10
S/P	1000	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M		BAL/NEW		X		U	U	N	EG/ER	N	+	-	3, 14
<b>P</b>	<b>1001</b>	<b>Discretionary unobligated balance brought forward, Oct 1</b>																					
<b>P</b>		<b>This line is not required to be supported by the USSGL.</b>																					
<b>S/P</b>		<b>Nonexpenditure transfers:</b>																					
<b>S/P</b>	<b>1010</b>	<b>Unobligated balance transferred to other accounts (-)</b>																					
S/P	1010	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	E	C	D		P		D		F		X		U	U	N	ET	N	+	-	5
S/P	1010	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	E	C	D		P		M		F		X		U	U	N	ES	N	+	-	5
S/P	1010	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	E	C	D		P		D		F		X		U	U	N	ET	N	+	-	
S/P	1010	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	E	C	D		P		M		F		X		U	U	N	ES	N	+	-	
S/P	1010	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	E	C	D		P		M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1010	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	E	C	D		S		M		F		X	XXX	U	U	X/N	ER	N	+	-	
S/P	1010	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	E	C	D		P		M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1010	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	E	C	D		S		M		F		X	XXX	U	U	X/N	ER	N	+	-	
S/P	1010	417600	Allocation Transfers of Prior-Year Balances	E	C	D/R		P/S		D/M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	417600	Allocation Transfers of Prior-Year Balances	E	C	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	D		P/S		D/M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	R		S		D		F		X		U	U	N	EG/ER/ES	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	R		S		M		F		X		U	U	N	EP	G	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	R		S		M		F		X		U	U	N	EG/EP/ER	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	D		S		M		F		X		U	U	N	EP	D/G	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S	1010	419700	Balance Transfers-Out - Expired to Expired	E	C	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	C	R		S		D/M		E/F/N	BAL	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	<b>1011</b>	<b>Unobligated balance transferred from other accounts</b>																					
S/P	1011	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	E	D	D		P		D		F		X		U	U	N	ET	N	+	-	5
S/P	1011	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	E	D	D		P		M		F		X		U	U	N	ES	N	+	-	5
S/P	1011	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	E	D	D		P		D		F		X		U	U	N	ET	N	+	-	
S/P	1011	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	E	D	D		P		M		F		X		U	U	N	ES	N	+	-	
S/P	1011	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	E	D	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1011	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	E	D	D		P		D		F		X	XXX	U	U	X/K/N	EG	N	+	-	
S/P	1011	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	E	D	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1011	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	E	D	D		P		D		F		X	XXX	U	U	X/K/N	EG	N	+	-	
S/P	1011	417600	Allocation Transfers of Prior-Year Balances	E	D	D/R		P/S		D/M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	417600	Allocation Transfers of Prior-Year Balances	E	D	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	D		P/S		D/M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	R		S		M		F		X		U	U	N	EP	G	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	R		S		D		F		X		U	U	N	EG/ER/ES	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	R		S		M		F		X		U	U	N	EG/EP/ER	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	D		S		M		F		X		U	U	N	EP	D/G	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S	1011	419600	Balance Transfers-In - Expired to Expired	E	D	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	D	R		S		D/M		E/F/N	BAL	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	<b>1012</b>	<b>Unobligated balance transfers between expired and unexpired accounts (+ or -)</b>																					
S/P	1012	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C	D		P/S		D/M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1012	419200	Balance Transfers - Unexpired to Expired	E	D/C	D		P/S		D/M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1012	419200	Balance Transfers - Unexpired to Expired	E	C	R		S		D		F		X		U	U	N	ER	N	+	-	
S/P	1012	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D				D/M		F		X		U/E	U	X/K/N	ET	N	+	-	
S/P	<b>1013</b>	<b>Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)</b>																					
S/P	1013	415300	Transfers of Contract Authority - Non-Allocation	E	D/C	D				M		F	BAL	X		U	U	X/N	ET	N	+	-	1
S/P	1013	415300	Transfers of Contract Authority - Non-Allocation	B	D/C	D				M		F	BAL	X		U	U	X/N	ET	N	-	+	1
S/P		<b>Adjustments:</b>																					

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020		Adjustment to unobligated balance brought forward, Oct 1 (+ or -)																				
S/P	1020	411100	Debt Liquidation Appropriations	E	D/C	D		D/P		D/M						U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	411200	Liquidation of Deficiency - Appropriations	E	D/C	D				D/M						U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D/C	D		D/P		D/M					XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D/C	D		P		D/M					SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		D/P		D/M						U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	411500	Loan Subsidy Appropriation	E	D/C	D		D/P		D/M						U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411600	Debt Forgiveness Appropriation	E	D/C	D		P		D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	411601	Debt Forgiveness - Cancellation of Debt Adjustment	E	D/C	D		P		D						U	U	N	EP	N	+	-	
S/P	1020	411700	Loan Administrative Expense Appropriation	E	D/C	D		D/P		D/M						U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411800	Reestimated Loan Subsidy Appropriation	E	D/C	D				M						U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411900	Other Appropriations Realized	E	D/C	D		D/E/F/P		D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1020	411910	Indefinite Appropriation - Upward Adjustments	E	D/C	D		D/P		D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1020	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C	D		P/S		D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	E	D/C	D				M						U	U	X/N	EG	N	+	-	
S/P	1020	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C	D		P/S		D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C	D				D/M						U	U	X/N	ES/ET	N	+	-	
S/P	1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C	D				M						U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C	D				M						U	U	N	EP/ER	D/G	+	-	
S/P	1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C	D				D/M						U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C	D				D/M						U/E	U	X/K/N	EP/ER	N	+	-	
S/P	1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C	D		B/P		M		F			SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C	D		P		D		F			XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C	D				D/M		F			SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D		P		D/M		F			XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D		B/P		D/M		F			SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		P		D/M		F			XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		B/P		D/M		F			SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	413000	Appropriation to Liquidate Contract Authority Withdrawn	E	D/C	D				D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413100	Current-Year Indefinite Contract Authority	E	D/C	D				D/M						U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	413120	Current-Year Definite Contract Authority	E	D/C	D				D/M				P		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413200	Substitution of Contract Authority	E	D/C	D/R		S		M				P		U	U	X/N	ER	N	+	-	
S/P	1020	413300	Decreases to Indefinite Contract Authority	E	D/C	D				D/M				P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413400	Indefinite Contract Authority Withdrawn	E	D/C	D				D/M				P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413415	Adjustment for Definite Contract Authority - Prior-Year	E	D/C	D				M				P		U	U	X/N	ET	N	+	-	
S/P	1020	413500	Contract Authority Liquidated	E	D/C	D		P/S		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C	D				D/M				P		U	U	X/N	ET	N	+	-	
S/P	1020	413700	Transfers of Contract Authority - Allocation	E	D/C	D				M		F		B/P		U	U	X/N	ET	N	+	-	
S/P	1020	413800	Appropriation to Liquidate Contract Authority	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	414000	Substitution of Borrowing Authority	E	D/C	D/R		P/S		D/M	F/P/T			P		U	U	X/N	EG/EP	N	+	-	
S/P	1020	414100	Current-Year Indefinite Borrowing Authority	E	D/C	D				M	F/P/T			P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414100	Current-Year Indefinite Borrowing Authority	E	D/C	D				D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	414120	Current-Year Definite Borrowing Authority	E	D/C	D				M	F/P/T			P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414120	Current-Year Definite Borrowing Authority	E	D/C	D				D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	D/C	D				M	F/P/T			P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	D/C	D				D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	414400	Borrowing Authority Withdrawn	E	D/C	D				D/M	F/P/T			P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414400	Borrowing Authority Withdrawn	E	D/C	D				D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D		B		M				B/P		U	U	X/N	EP/ET	N	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D		S		M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D		B		M				B/P		U	U	N	EP/ER	D	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D/R		P/S		D/M				B/P		U	U	X/K/N	EC/EG/EM/ES/ET/TR	N	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D/R		P/S		D/M				B/P		U/E	U	X/K/N	EP/ER	N	+	-	
S/P	1020	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C	D/R				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	415000	Reappropriations - Transfers-In	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C	D		S		M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C	D		P		M				B/P		U	U	X/N	ES	N	+	-	
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C	D		S		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	415300	Transfers of Contract Authority - Non-Allocation	E	D/C	D				M		F	BAL/NEW	B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	E	D/C	D				D		F		B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	E	D/C	D				D		F		B/P		U	U	X/N	ET	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D/C	D		P		M				P		U	U	X/N	ET	N	+	-	
S/P	1020	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D/C	D		P		D				P		U	U	X/N	EG	N	+	-	
S/P	1020	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	E	D/C	D				D				P		U	U	N	ES	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P		U	U	X/N	EP/ER	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D				P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				M				P		U	U	X/N	ET	N	+	-	
S/P	1020	415901	Repayment of Repayable Advances - Prior-Year Balances	E	D/C	D		B/P		M				B/P		U	U	N	ET	N	+	-	
S/P	1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	D/C	D		P/S		M		F		B/P		U	U	X/N	EP/ES/ET	N	+	-	
S/P	1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	D/C	D		P		D		F		B/P		U	U	X/N	EG/ES/ET	N	+	-	
S/P	1020	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D/C	D		P		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D/C	D		S		M		F		B/P		U	U	X/N	EP	N	+	-	
S/P	1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C	D				D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	417000	Transfers - Current-Year Authority	E	D/C	D/R		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	417000	Transfers - Current-Year Authority	E	D/C	D		S		M		F		P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D/C	D		P/S		D		F		B/P	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1020	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D/C	D		P/S		M		F		B/P	SEQ/XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1020	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	D/C	D		P/S		D		F		B/P	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1020	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	D/C	D		P/S		M		F		B/P	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1020	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	D/C	D		P/S		M		F		B/P	XXX	U	U	X/N	EP	N	+	-	
S/P	1020	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D/C	D		P/S		D		F		B/P	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1020	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D/C	D		P/S		M		F		B/P	SEQ/XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1020	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D/C	D		P/S		M		F		B/P	XXX	U	U	X/K/N	EP	N	+	-	
S/P	1020	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	D/C	D		X		D/M		F		B/P		U	U	X/N	EG/ES	N	+	-	
S	1020	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	D/C	D		P/X		M		F		P		E		N	EG	N	+	-	
S/P	1020	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D/C	D/R		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	417600	Allocation Transfers of Prior-Year Balances	E	D/C	D/R		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419000	Transfers - Prior-Year Balances	E	D/C	D		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	419000	Transfers - Prior-Year Balances	E	D/C	R		S		D		F		B/P		U	U	N	EG/ES	N	+	-	
S/P	1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C	D		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419200	Balance Transfers - Unexpired to Expired	E	D/C	D		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/S		D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1020	419600	Balance Transfers-In - Expired to Expired	E	D	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1020	419700	Balance Transfers-Out - Expired to Expired	E	C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C	D				D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		B/P		U	U	N	EP	G	+	-	
S/P	1020	422200	Unfilled Customer Orders With Advance	E	D/C	R				D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		P		U	U	N	EG/EP	N	+	-	
S/P	1020	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D/C	R				D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		B/P		U	U	N	EP	G	+	-	
S/P	1020	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D/C	R				D/M		E/F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C	R				D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D/C	R				D/M		N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C	D				D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	426000	Actual Collections of Governmental-Type Fees	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426100	Actual Collections of Business-Type Fees	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426100	Actual Collections of Business-Type Fees	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426200	Actual Collections of Loan Principal	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426200	Actual Collections of Loan Principal	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426300	Actual Collections of Loan Interest	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426300	Actual Collections of Loan Interest	E	D	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426400	Actual Collections of Rent	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426400	Actual Collections of Rent	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	E	D/C	D				M				B/P		U	U	N	EP	N	+	-	
S/P	1020	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	E	D	D				M		N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	427100	Actual Program Fund Subsidy Collected	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	427100	Actual Program Fund Subsidy Collected	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	427300	Interest Collected From Treasury	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	427300	Interest Collected From Treasury	E	D/C	D				D/M				B/P		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1020	427500	Actual Collections From Liquidating Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	427500	Actual Collections From Liquidating Fund	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	427600	Actual Collections From Financing Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	427600	Actual Collections From Financing Fund	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	428300	Interest Receivable From Treasury	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	428300	Interest Receivable From Treasury	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	428500	Receivable From the Liquidating Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	428500	Receivable From the Liquidating Fund	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	428600	Receivable From the Financing Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	428600	Receivable From the Financing Fund	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	428700	Other Federal Receivables	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	428700	Other Federal Receivables	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	428700	Other Federal Receivables	E	D/C	R				D/M				P		U	U	N	ER	N	+	-	
S/P	1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	429500	Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D				M				P		U	U	N	EP	N	+	-	
S/P	1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	E	D/C	D				D				P		U/E	U	X/K/N	ET	N	+	-	
S/P	1020	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	E	D/C	D				D				P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	E	D/C	D				D/M				P		U/E	U	X/K/N	EG	N	+	-	
S	1020	435000	Canceled Authority	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	435100	Partial or Early Cancellation of Authority	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	435400	Appropriation Withdrawn	E	D/C	D		P		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C	D				D/M				B/P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	435600	Cancellation of Appropriation From Invested Balances	E	D/C	D				D/M				B/P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C	D				D/M				P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C	D				D/M				P		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C	D				M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D				P	ATB	U	U	X/N	EG/TR	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		D		D/M				P	OTR	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D				P	ATB/OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			P	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		C		M				P	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D				P	SEQ	U/E	U	X/K/N	ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		M				P	OTR/SEQ	U/E	U	X/K/N	TR	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D				P	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		M				P	SEQ	U/E	U	X/K/N	EP	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		M				P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	R		S		M				P	SEQ	U	U	N	EG/EP/TR	N	+	-	
S	1020	438200	Temporary Reduction - New Budget Authority	E	D/C	R		S		M				P	SEQ	E		K/N	EG	N	+	-	
S/P	1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ	U/E	U	X/K/N	EP/ER	N	+	-	
S/P	1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		P		D/M				P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		M				P	OTR/SEQ	U/E	U	X/K/N	EG/TR	N	+	-	
S/P	1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		P		D				P	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				P	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		D		D/M				P	OTR	U	U	X/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				P	SEQ	U/E	U	X/K/N	EP	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		B		M	F/P/T			P	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C		M				P	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	OTR/SEQ	U/E	U	X/K/N	EG/ER/ET/TR	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				P	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	OTR/SEQ	U/E	U	X/K/N	EP	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				P	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				P	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				P	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	
S	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				P	SEQ	E		K/N	EG	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				P	ATB	U	U	N	TR	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		D/M				P	SEQ	U	U	N	EG/EP/ER/TR	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	SEQ	U	U	X/K/N	ES	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C	D		X		M				P	SEQ	U	U	N	EP/ES	N	+	-	
S/P	1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C	D				D				B/P	ATB/OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C	D				M				B/P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C	D				D/M				B/P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S	1020	439000	Reappropriations - Transfers-Out	E	D/C	D				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439100	Adjustments to Indefinite Appropriations	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		D	F/P/T			B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		P		D				B/P	ATB/OTR/SEQ	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			B/P	OTR	U/E	U	X/K/N	EP/ER/ET	N	+	-	

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			B/P	OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		P		M				B/P	OTR/SEQ	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P	ATB/OTR	U/E	U	X/K/N	ET	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P	OTR	U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		D				B/P	ATB/SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		D				B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		M				B/P	OTR	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		R/S		D/M				B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		S		M				B/P	SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		M				P	OTR	U	U	N	ES	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		B		D/M	F/P/T			B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		D/P/S		D/M				B/P	OTR/SEQ	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		C		D/M				P	OTR	U/E	U	X/K/N	EG/EP/ER/ET	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		R		D/M				B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C	D				D/M				B/P		U	U	N	ES/ET	N	+	-	
S/P	1020	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		S		D/M				P		U	U	N	EP	N	+	-	
S/P	1020	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		P		D/M				P		U	U	N	ES/ET	N	+	-	
S/P	1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C	D				D/M				B/P		U	U	X/N	ES/ET	N	+	-	
S/P	1020	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C/P		D/M				B/P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				B/P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	E	D/C	D		P		D/M				P		U	U	N	ET	N	+	-	
S/P	1020	439730	Appropriations Temporarily Precluded From Obligation	E	D/C	D				D				B/P		U	U	N	ES	N	+	-	
S/P	1020	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1020	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	R		S		D				B/P		U	U	N	EG/ER	N	+	-	
S	1020	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D				B/P		E	K/N		EG	N	+	-	
S/P	1020	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C	D				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M		BAL/NEW		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C	D				M		F/N		B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	B/P		U	U	N	EG/ER	N	+	-	
S/P	1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D				M		E/F/N		B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	<b>1021</b>	<b>Recoveries of prior year unpaid obligations</b>																					
S/P	1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	12
S/P	1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	12

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	<b>1022</b>	<b>Capital transfer of unobligated balances to general fund (-)</b>																					
S/P	1022	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1022	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	C	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1022	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	C	R				D/M				X		U	U	N	EP/ER	N	+	-	
S/P	<b>1023</b>	<b>Unobligated balances applied to repay debt (-)</b>																					
S/P	1023	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances	E	C	D				M				X		U	U	N	EG/EP/ER/TR	N	+	-	
S/P	1023	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances	E	C	D				M				X		U	U	N	EG/EP/ER/TR	N	+	-	
S/P	1023	414700	Actual Repayments of Debt, Prior-Year Balances	E	C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1023	414700	Actual Repayments of Debt, Prior-Year Balances	E	C	D/R				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1023	415901	Repayment of Repayable Advances - Prior-Year Balances	E	C	D		B/P		M				X		U	U	N	ES/ET	N	+	-	
S/P	<b>1024</b>	<b>Unobligated balance of borrowing authority withdrawn (-)</b>																					
S/P	1024	414400	Borrowing Authority Withdrawn	E	C	D				D/M	F/P/T			X		U	U	N	EP/ER	D/G	+	-	
S/P	1024	414400	Borrowing Authority Withdrawn	E	C	D				D/M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	<b>1025</b>	<b>Unobligated balance of contract authority withdrawn (-)</b>																					
S/P	1025	413400	Indefinite Contract Authority Withdrawn	E	C	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1025	413415	Adjustment for Definite Contract Authority - Prior-Year	E	C	D				M				X		U	U	X/N	ET	N	+	-	
S/P	<b>1026</b>	<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)</b>																					
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D				M				X		U	U	N	EP	N	+	-	1
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund (ESF)	B	D/C	D				M				X		U	U	N	EP	N	-	+	1
S/P	1026	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	E	D/C	D				D				X		U/E	U	X/K/N	ET	N	+	-	
S/P	1026	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	E	D/C	D				D				X		U/E	U	X/K/N	EG	N	+	-	
S/P	<b>1027</b>	<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</b>																					
S/P		<b>This line is not required to be supported by the USSGL at this time, but will be required in the future.</b>																					



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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1028		<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</b>																				
S/P			<b>This line is not required to be supported by the USSGL at this time, but will be required in the future.</b>																				
S/P	1029		<b>Other balances withdrawn to Treasury (-)</b>																				
S	1029	435000	Canceled Authority	E	C	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1029	435100	Partial or Early Cancellation of Authority	E	C	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1030		<b>Other balances withdrawn to special or trust funds (-)</b>																				
S/P	1030	435500	Cancellation of Appropriation From Unavailable Receipts	E	C	D				D/M				X		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1030	435600	Cancellation of Appropriation From Invested Balances	E	C	D				D/M				X		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1030	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C	D				D/M				X		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1031		<b>Other balances not available (-)</b>																				
S/P	1031	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1031	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1032		<b>Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</b>																				
S/P	1032	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	C	D				D/M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1032	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	C	D				D/M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1033		<b>Recoveries of prior year paid obligations</b>																				
S/P	1033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	R				M		F/N		X		U	U	N	EP/ER	D/G	+	-	
S/P	1033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D/M		F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D				M		E/F/N		X		U	U	N	EP/ER	D/G	+	-	12
S/P	1033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	1034		<b>Adjustment for unobligated balance used to liquidate deficiencies (-)</b>																				
P			<b>This line is not required to be supported by the USSGL at this time, but will be required in the future.</b>																				
S/P	1035		<b>Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)</b>																				
S/P	1035	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	E	C	D		P		D/M				X		U	U	N	ES/ET	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1036		<b>Adjustment for debt forgiveness</b>																				
S/P	1036	411601	Debt Forgiveness - Cancellation of Debt Adjustment	E	D	D		P		D/M				X		U	U	N	EP	N	+	-	
S/P	1037		<b>Unobligated balance of appropriation withdrawn (-)</b>																				
S/P	1037	435400	Appropriation Withdrawn	E	C	D		P		D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/TR	N	+	-	
S	1038		<b>Sequester (previously unavailable) for withdrawal</b>																				
S	1038	438500	Temporary Sequester Returned for Cancellation	E	D	D		P/S		D/M					SEQ	E		K	EG	N	+	-	
S/P	1039		<b>Offset to adjustment for change in allocation of trust fund limitation (+ or -)</b>																				
S/P	1039	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	E	D/C	D				D/M				P/X		U/E	U	X/K/N	EG	N	+	-	1
S/P	1039	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	B	D/C	D				D/M				P/X		U/E	U	X/K/N	EG	N	-	+	1
S/P	1040		<b>Adjustment to prior year indefinite appropriations in subsequent fiscal year</b>																				
S/P	1040	411910	Indefinite Appropriation - Upward Adjustments	E	D	D		P		D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1041		<b>Other balances previously not available</b>																				
S/P	1041	436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	E	D	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1042		<b>Adjustment for change in allocation (general fund portion) (-)</b>																				
S/P	1042	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	E	C	D		P		D				X		U	U	N	EG	N	+	-	
S/P	1043		<b>Adjustment for change in allocation (offsetting collection/collected portion)</b>																				
S/P	1043	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D		F		X		U	U	N	EG	N	+	-	
S/P	1044		<b>Adjustment for change in allocation (offsetting collection/receivable portion)</b>																				
S/P	1044	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D		F		X		U	U	N	EG	N	+	-	1, 5
S/P	1045		<b>Adjustment for change in allocation (trust fund portion)</b>																				
S/P	1045	439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	E	D	D		P		D				X		U	U	N	ET	N	+	-	
S/P	1046		<b>Adjustment for change in net principal (+ or -)</b>																				
S/P	1046	412250	Federal Financing Bank (FFB) - Net Principal Payments	E	D/C	R		X		M				B/P/X		U	U	N	ER	N	+	-	
S/P	1047		<b>Withdrawal for existing unpaid obligation (-)</b>																				
S/P	1047	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	+	-	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1047	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1047	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	+	-	
S/P	1047	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S</b>			<b>Anticipated transfers and adjustments:</b>																				
<b>S</b>	<b>1060</b>		<b>Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)</b>																				
S	1060	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year	E	D	D		P		D						U		N	ET	N	+	-	2
S	1060	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year	E	D	D		P		M						U		N	ES	N	+	-	2
S	1060	418000	Anticipated Transfers - Prior-Year Balances	E	D/C	D				M						U		N	EP/ER	D/G	+	-	2
S	1060	418000	Anticipated Transfers - Prior-Year Balances	E	D/C	D				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1060	418000	Anticipated Transfers - Prior-Year Balances	E	D/C	R				M						U		N	EP	G	+	-	2
S	1060	418000	Anticipated Transfers - Prior-Year Balances	E	D/C	R				M						U		N	EG/EP	N	+	-	2
<b>S</b>	<b>1061</b>		<b>Anticipated recoveries of prior year unpaid and paid obligations</b>																				
S	1061	431000	Anticipated Recoveries of Prior-Year Obligations	E	D	D				M						U		N	EP/ER	D/G	+	-	2
S	1061	431000	Anticipated Recoveries of Prior-Year Obligations	E	D	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1061	431000	Anticipated Recoveries of Prior-Year Obligations	E	D	R				M						U		N	EP	G	+	-	2
<b>S</b>	<b>1062</b>		<b>Anticipated capital transfers and redemption of debt (unobligated balances) (-)</b>																				
S	1062	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	E	C	D				M						U		N	EP/ER	D/G	+	-	2
S	1062	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	E	C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
<b>S</b>	<b>1063</b>		<b>Anticipated adjustment for change in allocation (general fund portion)</b>																				
S	1063	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	E	C	D		P		D						U		N	EG	N	+	-	2
<b>S</b>	<b>1064</b>		<b>Anticipated adjustment for change in allocation (offsetting collection portion)</b>																				
S	1064	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D						U		N	EG	N	+	-	2
<b>S</b>	<b>1065</b>		<b>Anticipated adjustment for change in allocation (trust fund portion)</b>																				
S	1065	439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	E	D	D		P		D						U		N	ET	N	+	-	2
<b>S</b>	<b>1066</b>		<b>Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)</b>																				
S	1066	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority	E	C	D		P		D/M						U		N	ES/ET	N	+	-	2

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1067		<b>Anticipated adjustment for change in net principal (+ or -)</b>																				
S	1067	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments	E	D/C	R		X		M						U		N	ER	N	+	-	2
S	1068		<b>Anticipated unobligated balance of contract authority withdrawn (-)</b>																				
S	1068	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn	E	C	D				M				X		U		N	ER/ET	N	+	-	2
S	1069		<b>Anticipated withdrawal for existing unpaid obligations (-)</b>																				
S	1069	479010	Anticipated Reinstated Orders - Obligations, Unpaid	E	C	D				M				P/X		U		N	EP/ER	D/G	+	-	
S	1069	479010	Anticipated Reinstated Orders - Obligations, Unpaid	E	C	D/R				D/M				P/X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1070		<b>Unobligated balance (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1000 through 1069.</b>																				
P			<b>This line is calculated. Equals sum of lines 1000 through 1047 excluding line 1001.</b>																				
S			<b>Expired unobligated balance available for adjustment only:</b>																				
S	1080		<b>Expired unobligated balance brought forward, Oct 1</b>																				
S	1080	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		D/M		F		X	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	E		K/N	EG	N	+	-	
S	1080	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D/M		F		X	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	420100	Total Actual Resources - Collected	B	D/C	D/R				D/M						E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S	1080	422200	Unfilled Customer Orders With Advance	B	D/C	R				D/M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S	1080	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S	1080	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1080	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1080	428600	Receivable From the Financing Fund	B	D	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1080	428700	Other Federal Receivables	B	D	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		D/M				X	OTR	E		K/N	ES/ET	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	E		K/N	EG/EP	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	OTR/SEQ/XXX	E		K/N	ES/ET	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	OTR/SEQ	E		K/N	EG/EP/ER/ET/TR	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	ATB/OTR/SEQ/XXX	E		K/N	ES/ET	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	E		K/N	EP/ER	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB/OTR/SEQ	E		K/N	EG	N	+	-	8
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	OTR/SEQ	E		K/N	EP/ER/ET/TR	N	+	-	8

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	1080	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		E		K/N	EG	N	+	-	
S	1080	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S	1080	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	18
S	1080	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
<b>S</b>	<b>1081</b>	<b>Expired</b>	<b>unobligated balance transferred to other accounts (-)</b>																				
S	1081	417600	Allocation Transfers of Prior-Year Balances	E	C	D/R		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1081	419700	Balance Transfers-Out - Expired to Expired	E	C	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S</b>	<b>1082</b>	<b>Expired</b>	<b>unobligated balance transferred from other accounts</b>																				
S	1082	417600	Allocation Transfers of Prior-Year Balances	E	D	D/R		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1082	419600	Balance Transfers-In - Expired to Expired	E	D	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S</b>	<b>1083</b>	<b>Expired</b>	<b>unobligated balance transfers between expired and unexpired accounts (-)</b>																				
S	1083	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1083	419200	Balance Transfers - Unexpired to Expired	E	D/C	D		P/S		D/M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1083	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D				D/M		F		X		E		K/N	ET	N	+	-	
<b>S</b>	<b>1084</b>	<b>Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)</b>																					
S	1084	411100	Debt Liquidation Appropriations	E	D/C	D		D/P		D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1084	411200	Liquidation of Deficiency - Appropriations	E	D/C	D				D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1084	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D/C	D		D/P		D/M				B/P	XXX	E		K/N	ES/ET	N	+	-	
S	1084	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D/C	D		P		D/M				B/P	SEQ	E		K/N	ES/ET	N	+	-	
S	1084	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		D/P		D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1084	411500	Loan Subsidy Appropriation	E	D/C	D		D/P		D/M				B/P		E		K/N	EG	N	+	-	
S	1084	411600	Debt Forgiveness Appropriation	E	D/C	D		P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	411700	Loan Administrative Expense Appropriation	E	D/C	D		D/P		D/M				B/P		E		K/N	EG	N	+	-	
S	1084	411800	Reestimated Loan Subsidy Appropriation	E	D/C	D				M				B/P		E		K/N	EG	N	+	-	
S	1084	411900	Other Appropriations Realized	E	D/C	D		D/E/F/P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1084	411910	Indefinite Appropriation - Upward Adjustments	E	D/C	D		D/P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER	N	+	-	
S	1084	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C	D		P/S		D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C	D		P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C	D				M				B/P		E		K/N	EG	N	+	-	
S	1084	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C	D				D/M				B/P		E		K/N	EG/EP/ER	N	+	-	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1084	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C	D		B/P		M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C	D		P		D		F		B/P	XXX	E		K/N	ES/ET	N	+	-	
S	1084	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C	D				D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D		P		D/M		F		B/P	XXX	E		K/N	EG	N	+	-	
S	1084	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D		B/P		D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		P		D/M		F		B/P	XXX	E		K/N	EG	N	+	-	
S	1084	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		B/P		D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	413300	Decreases to Indefinite Contract Authority	E	D/C	D				D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	413400	Indefinite Contract Authority Withdrawn	E	D/C	D				D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	413500	Contract Authority Liquidated	E	D/C	D		P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	413800	Appropriation to Liquidate Contract Authority	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	D/C	D				D/M	F/P/T			P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	414400	Borrowing Authority Withdrawn	E	D/C	D				D/M	F/P/T			P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D/R		P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C	D/R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	415000	Reappropriations - Transfers-In	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C	D		S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D				P		E		K/N	EG	N	+	-	
S	1084	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D/C	D		P		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C	D				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	417000	Transfers - Current-Year Authority	E	D/C	D/R		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	D/C	D		P/X		M		F		P		E		N	EG	N	+	-	
S	1084	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D/C	D/R		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	417600	Allocation Transfers of Prior-Year Balances	E	D/C	D/R		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419000	Transfers - Prior-Year Balances	E	D/C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419200	Balance Transfers - Unexpired to Expired	E	D/C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419600	Balance Transfers-In - Expired to Expired	E	D	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	419700	Balance Transfers-Out - Expired to Expired	E	C	D		P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C	D				D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	422200	Unfilled Customer Orders With Advance	E	D/C	R				D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1084	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D/C	R				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D/C	R				D/M		E/F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C	R				D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C	D				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426000	Actual Collections of Governmental-Type Fees	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426100	Actual Collections of Business-Type Fees	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426200	Actual Collections of Loan Principal	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426300	Actual Collections of Loan Interest	E	D	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426400	Actual Collections of Rent	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426500	Actual Collections From Sale of Foreclosed Property	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	427100	Actual Program Fund Subsidy Collected	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	427500	Actual Collections From Liquidating Fund	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	427600	Actual Collections From Financing Fund	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	428300	Interest Receivable From Treasury	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	428500	Receivable From the Liquidating Fund	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	428600	Receivable From the Financing Fund	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	428700	Other Federal Receivables	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	E	D/C	D				D				P		E		K/N	ET	N	+	-	
S	1084	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	E	D/C	D				D				P		E		X/K/N	EG	N	+	-	
S	1084	435000	Canceled Authority	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435100	Partial or Early Cancellation of Authority	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435400	Appropriation Withdrawn	E	D/C	D		P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C	D				D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1084	435600	Cancellation of Appropriation From Invested Balances	E	D/C	D				D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1084	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C	D				D/M				P		E		K/N	ES/ET	N	+	-	
S	1084	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C	D				M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ	E		K/N	EG/EP/ER	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		D		D/M				P	OTR	E		K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D				P	ATB/OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			P	SEQ	E		K/N	EP/ER/ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		C		M				P	SEQ	E		K/N	ES/ET	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D				P	SEQ	E		K/N	ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		M				P	OTR/SEQ	E		K/N	TR	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D				P	SEQ	E		K/N	EP/ER	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		M				P	SEQ	E		K/N	EP	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		M				P	OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D	R		S		M				P	SEQ	E		N	EG	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ	E		K/N	EP/ER	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		P		D/M				P	OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		M				P	OTR/SEQ	E		K/N	EG/TR	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		P		D				P	SEQ	E		K/N	EP/ER	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				P	OTR/SEQ	E		K/N	EP/ER/ET/TR	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	OTR/SEQ	E		K/N	EG/ER/ET/TR	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				P	ATB/OTR/SEQ	E		K/N	EG	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	OTR/SEQ	E		K/N	EP	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				P	ATB/OTR/SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				P	OTR/SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				P	SEQ	E		K/N	EP/ER	N	+	-	
S	1084	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				P	SEQ	E		K/N	EG/EP	N	+	-	
S	1084	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C	D				D				B/P	ATB/OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C	D				M				B/P	OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C	D				D/M				B/P	OTR/SEQ	E		K/N	ES/ET	N	+	-	
S	1084	439000	Reappropriations - Transfers-Out	E	D/C	D				D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439100	Adjustments to Indefinite Appropriations	E	D/C	D				D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		D	F/P/T			B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		P		D				B/P	ATB/OTR/SEQ	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			B/P	OTR	E		K/N	EP/ER/ET	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		B		M	F/P/T			B/P	OTR/SEQ	E		K/N	EG	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		P		M				B/P	OTR/SEQ	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P	ATB/OTR	E		K/N	ET	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D				D/M				B/P	OTR	E		K/N	EG/EP/ER	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		D				B/P	ATB/SEQ	E		K/N	EG	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		D				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		D		M				B/P	OTR	E		K/N	ES/ET	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		R/S		D/M				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D		S		M				B/P	SEQ	E		K/N	EG	N	+	-	
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		B		D/M	F/P/T			B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		D/P/S		D/M				B/P	OTR/SEQ	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	



SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		C		D/M				P	OTR	E		K/N	EG/EP/ER/ET	N	+	-	
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		R		D/M				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C/P		D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1084	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				B/P		E		K/N	EG	N	+	-	
S	1084	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D				B/P		E		K/N	EG	N	+	-	
S	1084	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S</b>	<b>1085</b>	<b>Recoveries of prior year unpaid obligations in expired accounts</b>																					
S	1085	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	1085	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
<b>S</b>	<b>1086</b>	<b>Adjustment for change in allocation of trust fund limitation in expired accounts</b>																					
S	1086	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account	E	D/C	D				D				X		E		K/N	ET	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1086	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account	E	D/C	D				D				X		E		X/K/N	EG	N	+	-	
S	<b>1087</b>	<b>Other expired unobligated balances withdrawn to Treasury (-)</b>																					
S	1087	435000	Canceled Authority	E	C	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1087	435100	Partial or Early Cancellation of Authority	E	C	D				D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	<b>1088</b>	<b>Other expired unobligated balances withdrawn to special or trust funds (-)</b>																					
S	1088	435500	Cancellation of Appropriation From Unavailable Receipts	E	C	D				D/M				X		E		K/N	ES/ET	N	+	-	
S	1088	435600	Cancellation of Appropriation From Invested Balances	E	C	D				D/M				X		E		K/N	ES/ET	N	+	-	
S	1088	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C	D				D/M				X		E		K/N	ES/ET	N	+	-	
S	<b>1089</b>	<b>Recoveries of prior year paid obligations in expired accounts</b>																					
S	1089	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D/M		F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1089	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D/M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	<b>1090</b>	<b>Unobligated balance of appropriation withdrawn in expired accounts (-)</b>																					
S	1090	435400	Appropriation Withdrawn	E	C	D		P		D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	<b>1091</b>	<b>Sequester (previously unavailable) for withdrawal in expired accounts</b>																					
S	1091	438500	Temporary Sequester Returned for Cancellation	E	D	D		P/S		D/M					SEQ	E		K	EG	N	+	-	
S	<b>1092</b>	<b>Adjustment to indefinite prior year appropriations in subsequent fiscal year in expired accounts</b>																					
S	1092	411910	Indefinite Appropriation - Upward Adjustments	E	D	D		P		D/M				X		E		X/N	EC/EG/EM/EP/ER	N	+	-	
S	<b>1099</b>	<b>Expired unobligated balance (total)</b>																					
S			This line is calculated. Equals sum of lines 1070 for expired accounts only. Also, equals the sum of detailed lines 1080 through 1092. This amount is only available for adjustments.																				
S/P		<b>Budget authority:</b>																					
S/P		<b>Appropriations:</b>																					
S/P		<b>Discretionary:</b>																					
S/P	<b>1100</b>	<b>Appropriation</b>																					
S/P	1100	411100	Debt Liquidation Appropriations	E	D	D		P		D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1100	411200	Liquidation of Deficiency - Appropriations	E	D	D				D				X		U	U	X/N	EG/EP/ER	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1100	411500	Loan Subsidy Appropriation	E	D	D		P		D				X		U	U	X/N	EG	N	+	-	
S/P	1100	411600	Debt Forgiveness Appropriation	E	D	D		P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1100	411700	Loan Administrative Expense Appropriation	E	D	D		P		D				X		U	U	X/N	EG	N	+	-	
S/P	1100	411900	Other Appropriations Realized	E	D	D		P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1100	411900	Other Appropriations Realized	E	D	D		P		D				X		E		K/N	EG	N	+	-	
S/P	1100	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations	E	D/C	D		P		D				X		U	U	X/N	EG	N	+	-	
S/P	1100	413800	Appropriation to Liquidate Contract Authority	E	D	D				D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1100	439100	Adjustments to Indefinite Appropriations	E	D/C	D				D				X		U	U	X/N	EG/EM/EP/ER	N	+	-	
S/P	1101	<b>Appropriation (special or trust)</b>																					
S/P	1101	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		P		D				X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1101	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		P		D				X		U	U	X/N	ES/ET	N	+	-	
S/P	1101	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D	D		P		D				X		U	U	X/N	ES/ET	N	+	-	
S/P	1101	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D	D		P		D				X		U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1101	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	C	D				D				X		U	U	N	ES/ET	N	+	-	
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D	D		P		D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	1
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		P		D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	-	+	1
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D	D		R		D		F		X	XXX	U/E	U	X/K/N	ET	N	+	-	1
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		R		D		F		X	XXX	U/E	U	X/K/N	ET	N	-	+	1
S/P	1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1101	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		P		D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		P		D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		P		D		F		X	XXX	U	U	X/N	EG	N	+	-	
S/P	1101	413800	Appropriation to Liquidate Contract Authority	E	D	D				D				X		U	U	X/N	ES/ET	N	+	-	
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	E	C	D				D				X		U	U	X/N	ES/ET	N	+	-	1
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				D				X		U	U	X/N	ES/ET	N	-	+	1
S/P	1102	<b>Appropriation (previously unavailable)</b>																					
S/P	1102	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		P		D				X		U	U	X/N	EG	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1102	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	E	D	D				D				X		U	U	N	ES	N	+	-	
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				X	SEQ	U	U	X/K/N	EP/ER	N	+	-	1, 8
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	U	U	X/K/N	EP/ER	N	-	+	1, 8
S/P	<b>1103</b>	<b>Appropriation (previously unavailable) (special or trust)</b>																					
S/P	1103	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		P		D				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1103	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		P		D				X		U	U	X/N	ET	N	+	-	
S/P	1103	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D				X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P	1103	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P	1103	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	E	D	D		P		D				X		U	U	N	ES/ET	N	+	-	
S/P	<b>1104</b>	<b>Appropriation available from subsequent year</b>																					
S/P	1104	411900	Other Appropriations Realized	E	D	D		F		D				X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P	<b>1105</b>	<b>Appropriation available in prior year (-)</b>																					
S/P	1105	411900	Other Appropriations Realized	E	D	D		E		D				X		U	U	X/N	EC/EG/EM/EP/ER	N	-	+	
S/P	<b>1106</b>	<b>Reappropriation</b>																					
S/P	1106	415000	Reappropriations - Transfers-In	E	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		<b>Nonexpenditure transfers:</b>																					
S/P	<b>1120</b>	<b>Appropriations transferred to other accounts (-)</b>																					
S/P	1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	C	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	+	-	1
S/P	1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	C	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1120	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	C	D		P		D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C	D				D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	417000	Transfers - Current-Year Authority	E	C	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	C	D		P		D		F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1120	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P		D		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1120	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	C	D		P		D		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1120	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	<b>Appropriations transferred from other accounts</b>																					
S/P	1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	D	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	+	-	1
S/P	1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1121	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D	D		P		D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D	D				D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	417000	Transfers - Current-Year Authority	E	D	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D	D		P		D		F		X	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	1
S/P	1121	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P		D		F		X	XXX	U	U	X/K/N	EG/ES/ET	N	-	+	1
S/P	1121	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D	D		P		D		F		X	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1121	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D		P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1122	<b>Exercised borrowing authority transferred from other accounts</b>																					
S/P	1122	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	D	D		X		D		F		X		U	U	X/N	EG	N	+	-	
S/P		<b>Adjustments:</b>																					
S/P	1130	<b>Appropriations permanently reduced (-)</b>																					
S/P	1130	439200	Permanent Reduction - New Budget Authority	E	C	D		P		D				X	ATB/OTR/SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1130	439200	Permanent Reduction - New Budget Authority	E	C	D		R		D				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1130	439200	Permanent Reduction - New Budget Authority	E	C	D		X		D				X	OTR	U	U	X/N	EG	N	+	-	
S/P	1131	<b>Unobligated balance of appropriations permanently reduced (-)</b>																					
S	1131	439000	Reappropriations - Transfers-Out	E	C	D				D		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	E	C	D		B		D	F/P/T			X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	E	C	D		D/P		D				X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	E	C	D		D/P/R		D				X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	E	C	D		X		D				X	OTR	U	U	X/N	EG/ES	N	+	-	
S/P	1132	<b>Appropriations temporarily reduced (-)</b>																					
S/P	1132	438200	Temporary Reduction - New Budget Authority	E	C	D		P		D				X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1132	438200	Temporary Reduction - New Budget Authority	E	C	D		P		D				X	SEQ	U	U	X/N	EP/ER	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1132	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	C	D				D				X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	<b>1133</b>	<b>Unobligated balance of appropriations temporarily reduced (-)</b>																					
S/P	1133	438300	Temporary Reduction - Prior-Year Balances	E	C	D		P		D				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1133	438300	Temporary Reduction - Prior-Year Balances	E	C	D		P		D				X	SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1133	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	C	D				D				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	<b>1134</b>	<b>Appropriations precluded from obligation (-)</b>																					
S/P	1134	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		D/P/R		D						U	U	X/N	EC/EG/EM/EP/ER	N	+	-	5
S/P	1134	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	C	D		P		D				X		U/E	U	X/K/N	EG	N	+	-	1
S/P	1134	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		D				X		U/E	U	X/K/N	EG	N	-	+	1
S/P	1134	439730	Appropriations Temporarily Precluded From Obligation	E	C	D				D				X		U	U	N	ES	N	+	-	1
S/P	1134	439730	Appropriations Temporarily Precluded From Obligation	B	C	D				D				X		U	U	N	ES	N	-	+	1
S/P	<b>1135</b>	<b>Appropriations precluded from obligation (special or trust) (-)</b>																					
S/P	1135	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		P		D				X		U	U	N	ES/ET	N	+	-	1
S/P	1135	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P		D				X		U	U	N	ES/ET	N	-	+	1
S/P	1135	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		D/P/R		D						U	U	X/N	ES/ET/TR	N	+	-	5
S/P	1135	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				X		U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1135	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		P		D				X		U	U	X/N	ES/ET	N	-	+	1, 8
S/P	<b>1136</b>	<b>Appropriations applied to repay debt (-)</b>																					
S/P	1136	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D		P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	<b>1137</b>	<b>Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)</b>																					

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	1137	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	E	C	D					D					U		N	EG/EP/ES/ET	N	+	-	5
S/P	1138	<b>Appropriations applied to liquidate contract authority (-)</b>																					
S/P	1138	413500	Contract Authority Liquidated	E	C	D		P			D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1138	413600	Contract Authority To Be Liquidated by Trust Funds	E	C	D					D			X		U	U	X/N	ET	N	+	-	1
S/P	1138	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D					D			X		U	U	X/N	ET	N	-	+	1
S/P	1138	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	E	D/C	D					D		F	X		U	U	X/N	ET	N	+	-	
S/P	1138	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	E	D/C	D					D		F	X		U	U	X/N	ET	N	+	-	
S/P	1139	<b>Appropriations substituted for borrowing authority (-)</b>																					
S/P	1139	414000	Substitution of Borrowing Authority	E	C	D		P			D		F/P/T	X		U	U	X/N	EG	N	+	-	
S/P	1140	<b>Capital transfer of appropriations to general fund (-)</b>																					
S/P	1140	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		P			D			X		U	U	X/N	EG/ES	N	+	-	
S/P	1141	<b>Appropriations applied to liquidate contract authority withdrawn (-)</b>																					
S/P	1141	413000	Appropriation to Liquidate Contract Authority Withdrawn	E	C	D					D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S		<b>Anticipated appropriations:</b>																					
S	1150	<b>Anticipated appropriation (+ or -)</b>																					
S	1150	412000	Anticipated Indefinite Appropriations	E	D	D					D					U		X/N	EG/EP/ES/ET	N	+	-	2
S	1151	<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																					
S	1151	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		P/X			D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1151	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	E	D	D					D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1151	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/R			D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1152	<b>Anticipated capital transfers and redemption of debt (appropriations) (-)</b>																					
S	1152	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		P			D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1153	<b>Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)</b>																					
S	1153	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	E	C	D					D					U		N	EG/EP/ES/ET	N	+	-	2

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	1154		<b>Anticipated appropriations precluded from obligation (-)</b>																				
S	1154	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	E	C	D		P/R		D						U		X/N	ES/ET/TR	N	+	-	2
S	1154	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	E	C	D		P		D						U		X/N	ES/ET	N	+	-	2
S	1155		<b>Anticipated indefinite appropriation permanently or temporarily reduced (-)</b>																				
S	1155	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	E	C	D		P		D				X	ATB/OTR/SEQ	U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1155	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		P		D				X	ATB/OTR/SEQ	U		X/N	ES/ET	N	+	-	2
S	1155	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		P		D				X	SEQ	U		X/N	EP/ER	N	+	-	2
S/P	1160		<b>Appropriation, discretionary (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1100 through 1155.</b>																				
P			<b>This line is calculated. Equals sum of lines 1100 through 1141.</b>																				
S/P			<b>Advance appropriations:</b>																				
S/P	1170		<b>Advance appropriation</b>																				
S/P	1170	411100	Debt Liquidation Appropriations	E	D	D		D		D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1170	411500	Loan Subsidy Appropriation	E	D	D		D		D				X		U	U	X/N	EG	N	+	-	
S/P	1170	411700	Loan Administrative Expense Appropriation	E	D	D		D		D				X		U	U	X/N	EG	N	+	-	
S/P	1170	411900	Other Appropriations Realized	E	D	D		D		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES	N	+	-	
S/P	1171		<b>Advance appropriation (special or trust fund)</b>																				
S/P	1171	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		D		D				X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1171	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		D		D				X		U	U	X/N	ES/ET	N	+	-	
S/P	1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		D		D				X	OTR	U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		D				X	OTR	U	U	X/N	ES/ET	N	-	+	1, 8
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1172		<b>Advance appropriations transferred to other accounts (-)</b>																				
S/P	1172	417000	Transfers - Current-Year Authority	E	C	D		D		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1172	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S/P	1172	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D		D		D		F		X		U	U	X/N	EG	N	+	-	



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1173		<b>Advance appropriations transferred from other accounts</b>																				
S/P	1173	417000	Transfers - Current-Year Authority	E	D	D		D		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1173	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S/P	1173	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D		D		D		F		X		U	U	X/N	EG	N	+	-	
S/P			<b>Adjustments:</b>																				
S/P	1174		<b>Advance appropriations permanently reduced (-)</b>																				
S/P	1174	439200	Permanent Reduction - New Budget Authority	E	C	D		D		D				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1174	439200	Permanent Reduction - New Budget Authority	E	C	D		D		D				X	ATB/SEQ	U	U	X/N	EG	N	+	-	
S/P	1175		<b>Advance appropriations temporarily reduced (-)</b>																				
S/P	1175	438200	Temporary Reduction - New Budget Authority	E	C	D		D		D				X	OTR	U	U	X/N	ES/ET	N	+	-	
S			<b>Anticipated advanced appropriations:</b>																				
S	1176		<b>Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)</b>																				
S	1176	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		D		D						U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	2
S/P	1180		<b>Advance appropriation, discretionary (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1170 through 1176.</b>																				
P			<b>This line is calculated. Equals sum of lines 1170 through 1175.</b>																				
S/P			<b>Mandatory:</b>																				
S/P	1200		<b>Appropriation</b>																				
S/P	1200	411100	Debt Liquidation Appropriations	E	D	D		P		M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	411200	Liquidation of Deficiency - Appropriations	E	D	D				M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	411500	Loan Subsidy Appropriation	E	D	D		P		M				X		U	U	X/N	EG	N	+	-	
S/P	1200	411600	Debt Forgiveness Appropriation	E	D	D		P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1200	411700	Loan Administrative Expense Appropriation	E	D	D		P		M				X		U	U	X/N	EG	N	+	-	
S/P	1200	411800	Reestimated Loan Subsidy Appropriation	E	D	D				M				X		U	U	X/N	EG	N	+	-	
S/P	1200	411900	Other Appropriations Realized	E	D	D		P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1200	411900	Other Appropriations Realized	E	D/C	D		P		M				X		E		K/N	EG	N	+	-	11
S/P	1200	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	E	D	D				M				X		U	U	X/N	EG	N	+	-	1
S/P	1200	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	B	D	D				M				X		U	U	X/N	EG	N	-	+	1

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1200	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	C	D				M				X		U/E	U	X/K/N	EG	N	+	-	
S/P	1200	412500	Loan Modification Adjustment Transfer Appropriation	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1200	412500	Loan Modification Adjustment Transfer Appropriation	E	D	D				M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	1
S/P	1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	U/E	U	X/K/N	EG	N	-	+	1
S/P	1200	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		P		M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1200	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		P		M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1200	413800	Appropriation to Liquidate Contract Authority	E	D	D				M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	C	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1200	439100	Adjustments to Indefinite Appropriations	E	D/C	D				M				X		U	U	X/N	EG/EP/ER	N	+	-	
S	1200	439100	Adjustments to Indefinite Appropriations	E	D/C	D				M				X		E		K/N	EG	N	+	-	
<b>S/P 1201 Appropriation (special or trust)</b>																							
S/P	1201	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		P		M				X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1201	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		P		M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D	D		P		M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D	D		P		M				X		U/E	U	X/K/N	ET	N	+	-	
S/P	1201	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	C	D				M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D	D		P		M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		P		M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				M		F		X	XXX	E		X/K/N	ET	N	+	-	1
S	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	E		X/K/N	ET	N	-	+	1
S/P	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1201	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		P		M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1201	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		P		M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1201	413800	Appropriation to Liquidate Contract Authority	E	D	D				M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	413810	Appropriation to Liquidate Contract Authority - FMSTF	E	D	D		P		M				X		U	U	X/N	ET	N	+	-	
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	E	C	D				M				X		U	U	X/N	ES/ET	N	+	-	1
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				M				X		U	U	X/N	ES/ET	N	-	+	1
<b>S/P 1202 Appropriation (previously unavailable)</b>																							

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1202	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		P		M				X		U	U	X/N	EG	N	+	-	
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	1, 8
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	EP/ER	N	-	+	1, 8
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C	D		X		M				X	SEQ	U	U	N	EP/ES	N	+	-	1
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	D		X		M				X	SEQ	U	U	N	EP/ES	N	-	+	1
S	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				X	SEQ	E		K/N	EG	N	+	-	1, 8
S	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	E		K/N	EG	N	-	+	1, 8
S/P	1203	<b>Appropriation (previously unavailable) (special or trust)</b>																					
S/P	1203	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		P		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1203	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D	D		P		M	F			X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1203	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		P		M	F			X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1
S	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				M	F			X	SEQ	E		X/K/N	ET	N	+	-	1
S	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M	F			X	SEQ	E		X/K/N	ET	N	-	+	1
S/P	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D				M	F			X	SEQ	U	U	X/K/N	ES/ET	N	+	-	1
S/P	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M	F			X	SEQ	U	U	X/K/N	ES/ET	N	-	+	1
S/P	1203	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		P		M	F			X	SEQ	U/E	U	X/K/N	ET	N	+	-	
S/P	1203	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		P		M	F			X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1203	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		P		M				X		U	U	X/N	ES/ET	N	+	-	
S	1203	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		P		M				X		E		X/K/N	ET	N	+	-	17
S/P	1203	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D	D		P		M	F			X	SEQ	U	U	X/K/N	ES/ET	N	+	-	1
S/P	1203	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P		M	F			X	SEQ	U	U	X/K/N	ES/ET	N	-	+	1
S/P	1203	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	C	D		P		M	F			X	SEQ	U	U	X/N	ES/ET	N	+	-	1
S/P	1203	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P		M	F			X	SEQ	U	U	X/N	ES/ET	N	-	+	1
S/P	1203	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D/C	D		P		M	F			X	SEQ	U	U	X/K/N	ES/ET	N	+	-	
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P	1203	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	E	D	D		P		M				X		U	U	N	ES/ET	N	+	-	
S/P	1206	<b>Reappropriation</b>																					
S/P	1206	415000	Reappropriations - Transfers-In	E	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1220		<b>Appropriations transferred to other accounts (-)</b>																				
S/P	1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	C	D		P		M		F		X		U	U	X/N	EP/ES/ET	N	+	-	1
S/P	1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	C	D		P		M		F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P	1220	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	C	D		P		M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C	D				M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	417000	Transfers - Current-Year Authority	E	C	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	C	D		P		M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1220	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P		M		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1220	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	C	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1220	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221		<b>Appropriations transferred from other accounts</b>																				
S/P	1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	D	D		P		M		F		X		U	U	X/N	EP/ES/ET	N	+	-	1
S/P	1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D	D		P		M		F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P	1221	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D	D		P		M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D	D				M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	417000	Transfers - Current-Year Authority	E	D	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	1
S/P	1221	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	-	+	1
S/P	1221	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D	D		P		M		F		X	XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	1221	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D		P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1222		<b>Exercised borrowing authority transferred from other accounts</b>																				
S/P	1222	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	D	D		X		M		F		X		U	U	X/N	EG/EP/ES	N	+	-	
S/P			<b>Adjustments:</b>																				
S/P	1230		<b>Appropriations and/or unobligated balance of appropriations permanently reduced (-)</b>																				

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1230	439000	Reappropriations - Transfers-Out	E	C	D				M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439200	Permanent Reduction - New Budget Authority	E	C	D		P		M				X	OTR/SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439200	Permanent Reduction - New Budget Authority	E	C	D		R		M				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439200	Permanent Reduction - New Budget Authority	E	C	D		X		M				X	SEQ	U	U	X/N	EG	N	+	-	
S/P	1230	439300	Permanent Reduction - Prior-Year Balances	E	C	D		D/P/R		M				X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439300	Permanent Reduction - Prior-Year Balances	E	C	D		B		M	F/P/T			X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439300	Permanent Reduction - Prior-Year Balances	E	C	D		D/P		M				X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1232	Appropriations and/or unobligated balance of appropriations temporarily reduced (-)																					
S/P	1232	438200	Temporary Reduction - New Budget Authority	E	C	D		P		M				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438200	Temporary Reduction - New Budget Authority	E	C	D		P		M				X	SEQ	U	U	X/N	EP	N	+	-	
S/P	1232	438200	Temporary Reduction - New Budget Authority	E	C	D		X		M				X	SEQ	U	U	N	EP/ES	N	+	-	
S/P	1232	438300	Temporary Reduction - Prior-Year Balances	E	C	D		P		M				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	C	D				M				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	C	D				M				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1234	Appropriations precluded from obligation (-)																					
S/P	1234	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		D/P/R		M						U	U	X/N	EP/ER	N	+	-	5
S/P	1234	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		D/P/R		M						U	U	X/N	EC/EG/EM	N	+	-	5
S/P	1234	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	C	D		P		M				X		U	U	X/N	EG	N	+	-	1
S/P	1234	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		M				X		U	U	X/N	EG	N	-	+	1
S/P	1235	Appropriations precluded from obligation (special or trust) (-)																					
S/P	1235	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		P		M				X		U	U	N	ES/ET	N	+	-	1
S/P	1235	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P		M				X		U	U	N	ES/ET	N	-	+	1
S/P	1235	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		D/P/R		M						U	U	X/N	ES/ET/TR	N	+	-	5
S/P	1235	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		M				X		U	U	X/N	ES/ET	N	+	-	1, 8

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1235	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		P		M				X		U	U	X/N	ES/ET	N	-	+	1, 8
S	1235	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	C	D		P		M				X		E		N	ET	N	+	-	1, 17
S	1235	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		M				X		E		N	ET	N	-	+	1, 17
<b>S/P 1236 Appropriations applied to repay debt (-)</b>																							
S/P	1236	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D		P		M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1236	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D		P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1236	415900	Repayment of Repayable Advances - Current-Year Authority	E	C	D		P		M				X		U	U	N	ES/ET	N	+	-	
<b>S/P 1238 Appropriations applied to liquidate contract authority (-)</b>																							
S/P	1238	413500	Contract Authority Liquidated	E	C	D		P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1238	413600	Contract Authority To Be Liquidated by Trust Funds	E	C	D				M				X		U	U	X/N	ET	N	+	-	1
S/P	1238	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				M				X		U	U	X/N	ET	N	-	+	1
<b>S/P 1239 Appropriations substituted for borrowing authority (-)</b>																							
S/P	1239	414000	Substitution of Borrowing Authority	E	C	D		P		M	F/P/T			X		U	U	X/N	EP	N	+	-	
<b>S/P 1240 Capital transfer of appropriations to general fund (-)</b>																							
S/P	1240	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		P		M				X		U	U	X/N	ES/ET	N	+	-	
S	1240	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		P		M				X		E		X/K/N	ET	N	+	-	
<b>S Anticipated appropriations:</b>																							
<b>S 1250 Anticipated appropriation (+ or -)</b>																							
S	1250	412000	Anticipated Indefinite Appropriations	E	D	D				M						U		N	EP/ER	D/G	+	-	2
S	1250	412000	Anticipated Indefinite Appropriations	E	D	D				M						U		X/N	EG/EP/ES/ET	N	+	-	2
<b>S 1251 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																							
S	1251	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		P		M						U		N	EP/ER	D/G	+	-	2
S	1251	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		P/X		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1251	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	E	D	D				M						U		N	EP/ER	D/G	+	-	2
S	1251	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year	E	D	D				M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1251	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/R		M						U		N	EP/ER	D/G	+	-	2
S	1251	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/R		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1252	<b>Anticipated capital transfers and redemption of debt (appropriations) (-)</b>																					
S	1252	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		P		M						U		N	EP/ER	D/G	+	-	2
S	1252	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		P		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1254	<b>Anticipated appropriations precluded from obligation (-)</b>																					
S	1254	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	E	C	D		P/R		M						U		X/N	ES/ET/TR	N	+	-	2
S	1254	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	E	C	D		P		M						U		X/N	ES/ET	N	+	-	2
S	1255	<b>Anticipated indefinite appropriation permanently or temporarily reduced (-)</b>																					
S	1255	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	E	C	D		P		M				X	OTR/SEQ	U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1255	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		P		M				X	OTR/SEQ	U		X/N	ES/ET	N	+	-	2
S	1255	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		P		M				X	SEQ	U		X/N	EP	N	+	-	2
S/P	1260	<b>Appropriation, mandatory (total)</b>																					
S		<b>This line is calculated. Equals sum of lines 1200 through 1255.</b>																					
P		<b>This line is calculated. Equals sum of lines 1200 through 1240.</b>																					
S/P		<b>Advance appropriations:</b>																					
S/P	1270	<b>Advance appropriation</b>																					
S/P	1270	411100	Debt Liquidation Appropriations	E	D	D		D		M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1270	411500	Loan Subsidy Appropriation	E	D	D		D		M				X		U	U	X/N	EG	N	+	-	
S/P	1270	411700	Loan Administrative Expense Appropriation	E	D	D		D		M				X		U	U	X/N	EG	N	+	-	
S/P	1270	411900	Other Appropriations Realized	E	D	D		D		M				X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1271		<b>Advance appropriation (special or trust fund)</b>																				
S/P	1271	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	E	D	D		D		M				X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1271	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	E	D/C	D		D		M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		M				X	OTR	U	U	X/N	ES/ET	N	-	+	1, 8
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1272		<b>Advance appropriations transferred to other accounts (-)</b>																				
S/P	1272	417000	Transfers - Current-Year Authority	E	C	D		D		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1273		<b>Advance appropriations transferred from other accounts</b>																				
S/P	1273	417000	Transfers - Current-Year Authority	E	D	D		D		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P			<b>Adjustments:</b>																				
S/P	1274		<b>Advance appropriations permanently reduced (-)</b>																				
S/P	1274	439200	Permanent Reduction - New Budget Authority	E	C	D		D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	
S/P	1274	439200	Permanent Reduction - New Budget Authority	E	C	D		D		M				X	SEQ	U	U	X/N	EG	N	+	-	
S/P	1275		<b>Advance appropriations temporarily reduced (-)</b>																				
S/P	1275	438200	Temporary Reduction - New Budget Authority	E	C	D		D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	
S			<b>Anticipated advanced appropriations:</b>																				
S	1276		<b>Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)</b>																				
S	1276	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		D		M						U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	2
S/P	1280		<b>Advance appropriation, mandatory (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1270 through 1276.</b>																				
P			<b>This line is calculated. Equals sum of lines 1270 through 1275.</b>																				
S/P			<b>Borrowing authority:</b>																				
S/P			<b>Discretionary:</b>																				
S/P	1300		<b>Borrowing authority</b>																				
S/P	1300	414100	Current-Year Indefinite Borrowing Authority	E	D	D				D	P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	



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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1300	414120	Current-Year Definite Borrowing Authority	E	D	D				D	P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1300	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	C	D				D	P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			<b>Adjustments:</b>																				
S/P	1320		<b>Borrowing authority permanently reduced (-)</b>																				
S/P	1320	439200	Permanent Reduction - New Budget Authority	E	C	D		B		D	F/P/T			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			<b>Anticipated borrowing authority:</b>																				
S	1330		<b>Anticipated reductions to current fiscal year borrowing authority (-)</b>																				
S	1330	404400	Anticipated Reductions to Borrowing Authority	E	C	D				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1340		<b>Borrowing authority, discretionary (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1300 through 1330.</b>																				
P			<b>This line is calculated. Equals sum of lines 1300 through 1320.</b>																				
S/P			<b>Mandatory:</b>																				
S/P	1400		<b>Borrowing authority</b>																				
S/P	1400	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D	D		B		M				X		U	U	X/N	ES	N	+	-	
S/P	1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D	D		B		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1400	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		B		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1400	414100	Current-Year Indefinite Borrowing Authority	E	D	D				M	F/P/T			X		U	U	N	EP/ER	D/G	+	-	
S/P	1400	414100	Current-Year Indefinite Borrowing Authority	E	D	D				M	F/P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1400	414120	Current-Year Definite Borrowing Authority	E	D	D				M	F/P/T			X		U	U	N	EP/ER	D/G	+	-	
S/P	1400	414120	Current-Year Definite Borrowing Authority	E	D	D				M	F/P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1400	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	C	D				M	F/P/T			X		U	U	N	EP/ER	D/G	+	-	
S/P	1400	414300	Current-Year Decreases to Indefinite Borrowing Authority	E	C	D				M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1400	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		B		M	F/P/T			X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+	-	1, 8
S/P	1400	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		B		M	F/P/T			X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	-	+	1, 8
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1410		<b>Exercised borrowing authority transferred to other accounts (-)</b>																				
S/P	1410	417400	Transfers - Current-Year Borrowing Authority Converted to Cash	E	C	D		X		M		F		X		U	U	X/N	EP	N	+	-	
S/P			<b>Adjustments:</b>																				

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1420		<b>Borrowing authority permanently reduced (-)</b>																				
S/P	1420	439200	Permanent Reduction - New Budget Authority	E	C	D		B		M	F/P/T			X	OTR/SEQ	U	U	X/N	EG	N	+	-	
S/P	1420	439200	Permanent Reduction - New Budget Authority	E	C	D		B		M	F/P/T			X	OTR	U	U	X/N	EP/ER/ET	N	+	-	
S/P	1421		<b>Borrowing authority temporarily reduced (-)</b>																				
S/P	1421	438200	Temporary Reduction - New Budget Authority	E	C	D		B		M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	
S/P	1422		<b>Borrowing authority applied to repay debt (-)</b>																				
S/P	1422	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	C	D		B		M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1422	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	E	C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1422	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	E	C	D				M				X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D		B		M				X		U	U	X/N	EP/ET	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D		B		M				X		U	U	N	EP/ER	D	+	-	
S/P	1422	415900	Repayment of Repayable Advances - Current-Year Authority	E	C	D		B		M				X		U	U	N	ET	N	+	-	
S/P	1423		<b>Borrowing authority precluded from obligation (limitation on obligations) (-)</b>																				
S/P	1423	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		B		M						U	U	N	EP	N	+	-	5
S/P	1423	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		B		M				X		U	U	N	EP	N	+	-	1, 8
S/P	1423	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		B		M				X		U	U	N	EP	N	-	+	1, 8
S/P	1424		<b>Capital transfers of borrowing authority to general fund (-)</b>																				
S/P	1424	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	E	C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S			<b>Anticipated borrowing authority:</b>																				
S	1430		<b>Anticipated reductions to current fiscal year borrowing authority (-)</b>																				
S	1430	404400	Anticipated Reductions to Borrowing Authority	E	C	D				M						U		N	EP/ER	D/G	+	-	2
S	1430	404400	Anticipated Reductions to Borrowing Authority	E	C	D				M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1430	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		B		M						U		X/N	EP	N	+	-	2
S	1430	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		B		M						U		N	EP/ER	D/G	+	-	2
<b>S</b>	<b>1431</b>	<b>Anticipated nonexpenditure transfers of exercised borrowing authority (-)</b>																					
S	1431	416000	Anticipated Transfers - Current-Year Authority	E	C	D		X		M						U		N	EP	N	+	-	2
<b>S</b>	<b>1432</b>	<b>Anticipated borrowing authority precluded from obligation (-)</b>																					
<b>S/P</b>	<b>1440</b>	<b>Borrowing authority, mandatory (total)</b>																					
S		This line is calculated. Equals the sum of lines 1400 through 1432.																					
<b>P</b>		<b>This line is calculated. Equals the sum of lines 1400 through 1424.</b>																					
<b>S/P</b>		<b>Contract authority:</b>																					
<b>S/P</b>		<b>Discretionary:</b>																					
<b>S/P</b>	<b>1500</b>	<b>Contract authority</b>																					
S/P	1500	413100	Current-Year Indefinite Contract Authority	E	D	D				D				X		U	U	N	EG/EP/ER/ET	N	+	-	
S/P	1500	413120	Current-Year Definite Contract Authority	E	D	D				D				X		U	U	N	EG/EP/ER/ET	N	+	-	
S/P	1500	413300	Decreases to Indefinite Contract Authority	E	C	D				D				X		U	U	X/N	EG/EP/ER/ET	N	+	-	
<b>S/P</b>		<b>Nonexpenditure transfers:</b>																					
<b>S/P</b>	<b>1510</b>	<b>Contract authority transferred to other accounts (-)</b>																					
S/P	1510	413700	Transfers of Contract Authority - Allocation	E	C	D				D		F		X		U	U	X/N	ET	N	+	-	1
S/P	1510	413700	Transfers of Contract Authority - Allocation	B	C	D				D		F		X		U	U	X/N	ET	N	-	+	1
<b>S/P</b>	<b>1511</b>	<b>Contract authority transferred from other accounts</b>																					
S/P	1511	413700	Transfers of Contract Authority - Allocation	E	D	D				D		F		X		U	U	X/N	ET	N	+	-	1
S/P	1511	413700	Transfers of Contract Authority - Allocation	B	D	D				D		F		X		U	U	X/N	ET	N	-	+	1
<b>S/P</b>		<b>Adjustments:</b>																					
<b>S/P</b>	<b>1520</b>	<b>Contract authority and/or unobligated balance of contract authority permanently reduced (-)</b>																					
S/P	1520	439200	Permanent Reduction - New Budget Authority	E	C	D		C		D				X	ATB/OTR	U	U	X/N	ET	N	+	-	
S/P	1520	439200	Permanent Reduction - New Budget Authority	E	C	D		C		D				X	OTR	U	U	X/N	EG/EP/ER	N	+	-	
S/P	1520	439300	Permanent Reduction - Prior-Year Balances	E	C	D		C		D				X	OTR	U	U	X/N	EG/EP/ER/ET	N	+	-	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1522		<b>Contract authority precluded from obligation (limitation on obligations) (-)</b>																				
S/P	1522	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		C		D						U	U	X/N	EG/EP/ER/ET	N	+	-	5
S/P	1522	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C		D				X		U	U	X/N	ET	N	+	-	1, 8
S/P	1522	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C		D				X		U	U	X/N	ET	N	-	+	1, 8
S			<b>Anticipated contract authority:</b>																				
S	1530		<b>Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</b>																				
S	1530	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		C		D						U		X/N	EG/EP/ER/ET	N	+	-	2
S	1531		<b>Anticipated adjustments to current year contract authority (+ or -)</b>																				
S	1531	403400	Anticipated Adjustments to Contract Authority	E	D/C	D				D						U		X/N	EG/EP/ER/ET	N	+	-	2
S	1532		<b>Anticipated contract authority precluded from obligation (-)</b>																				
S/P	1540		<b>Contract authority, discretionary (total)</b>																				
S			<b>This line is calculated. Equals sum of lines 1500 through 1532.</b>																				
P			<b>This line is calculated. Equals sum of lines 1500 through 1522.</b>																				
S/P			<b>Mandatory:</b>																				
S/P	1600		<b>Contract authority</b>																				
S/P	1600	413100	Current-Year Indefinite Contract Authority	E	D	D				M				X		U	U	N	EG/EP/ER/ES/ET	N	+	-	
S/P	1600	413120	Current-Year Definite Contract Authority	E	D	D				M				X		U	U	N	EG/EP/ER/ES/ET	N	+	-	
S/P	1600	413300	Decreases to Indefinite Contract Authority	E	C	D				M				X		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1603		<b>Contract authority (previously unavailable)</b>																				
S/P	1603	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		C		M				X		U	U	X/N	ET	N	+	-	
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	-	+	1, 8

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1610		<b>Contract authority transferred to other accounts (-)</b>																				
S/P	1610	413700	Transfers of Contract Authority - Allocation	E	C	D				M		F		X		U	U	X/N	ET	N	+	-	1
S/P	1610	413700	Transfers of Contract Authority - Allocation	B	C	D				M		F		X		U	U	X/N	ET	N	-	+	1
S/P	1610	415300	Transfers of Contract Authority - Non-Allocation	E	C	D				M		F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P	1610	415300	Transfers of Contract Authority - Non-Allocation	B	C	D				M		F	NEW	X		U	U	X/N	ET	N	-	+	1
S/P	1611		<b>Contract authority transferred from other accounts</b>																				
S/P	1611	413700	Transfers of Contract Authority - Allocation	E	D	D				M		F		X		U	U	X/N	ET	N	+	-	1
S/P	1611	413700	Transfers of Contract Authority - Allocation	B	D	D				M		F		X		U	U	X/N	ET	N	-	+	1
S/P	1611	415300	Transfers of Contract Authority - Non-Allocation	E	D	D				M		F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P	1611	415300	Transfers of Contract Authority - Non-Allocation	B	D	D				M		F	NEW	X		U	U	X/N	ET	N	-	+	1
S/P			<b>Adjustments:</b>																				
S/P	1620		<b>Contract authority and/or unobligated balance of contract authority permanently reduced (-)</b>																				
S/P	1620	439200	Permanent Reduction - New Budget Authority	E	C	D		C		M				X	OTR	U	U	X/N	EG/EP/ER/ES/ET	N	+	-	
S/P	1620	439200	Permanent Reduction - New Budget Authority	E	C	D		C		M				X	ATB	U	U	X/N	ET	N	+	-	
S/P	1620	439300	Permanent Reduction - Prior-Year Balances	E	C	D		C		M				X	OTR	U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1621		<b>Contract authority temporarily reduced (-)</b>																				
S/P	1621	438200	Temporary Reduction - New Budget Authority	E	C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1622		<b>Contract authority precluded from obligation (limitation on obligations) (-)</b>																				
S/P	1622	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		C		M						U	U	X/N	EG/EP/ER/ET	N	+	-	5
S/P	1622	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C		M				X		U	U	X/N	ET	N	+	-	1, 8
S/P	1622	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C		M				X		U	U	X/N	ET	N	-	+	1, 8
S			<b>Anticipated contract authority:</b>																				
S	1630		<b>Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</b>																				
S	1630	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		C		M						U		X/N	EG/EP/ER/ET	N	+	-	2

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	1631		Anticipated adjustments to current year contract authority (+ or -)																				
S	1631	403400	Anticipated Adjustments to Contract Authority	E	D/C	D				M						U		X/N	EG/EP/ER/ET	N	+	-	2
S	1632		Anticipated contract authority precluded from obligation (-)																				
S/P	1640		Contract authority, mandatory (total)																				
S			This line is calculated. Equals sum of lines 1600 through 1632.																				
P			This line is calculated. Equals sum of lines 1600 through 1622.																				
S/P			Spending authority from offsetting collections:																				
S/P			Discretionary:																				
S/P	1700		Collected																				
S/P	1700	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	422200	Unfilled Customer Orders With Advance	E	D/C	R				D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	1700	422200	Unfilled Customer Orders With Advance	B	D/C	R				D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	1700	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				D		N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426000	Actual Collections of Governmental-Type Fees	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426100	Actual Collections of Business-Type Fees	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426100	Actual Collections of Business-Type Fees	E	D	D				D				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1700	426200	Actual Collections of Loan Principal	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426300	Actual Collections of Loan Interest	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426400	Actual Collections of Rent	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1700	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	R				D		N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	D				D		N		X		U/E	U	X/K/N	EG	N	+	-	
S/P	1700	427100	Actual Program Fund Subsidy Collected	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	427300	Interest Collected From Treasury	E	D/C	D				D				X		U	U	X/N	EG/EP/ER/TR	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1700	427500	Actual Collections From Liquidating Fund	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	427600	Actual Collections From Financing Fund	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1700	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1700	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1701		<b>Change in uncollected payments, Federal sources (+ or -)</b>																				
S/P	1701	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	1701	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	1701	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1701	425100	Reimbursements Earned - Receivable	E	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	1701	425100	Reimbursements Earned - Receivable	B	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	1701	428300	Interest Receivable From Treasury	E	D/C	D				D				X		U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1
S/P	1701	428300	Interest Receivable From Treasury	B	D/C	D				D				X		U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1
S/P	1701	428500	Receivable From the Liquidating Fund	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1701	428500	Receivable From the Liquidating Fund	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1701	428600	Receivable From the Financing Fund	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1701	428600	Receivable From the Financing Fund	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1701	428700	Other Federal Receivables	E	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1701	428700	Other Federal Receivables	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1701	428700	Other Federal Receivables	E	D	D				D				X		U/E	U	X/K/N	ES/ET	N	+	-	1,6
S/P	1701	428700	Other Federal Receivables	B	D	D				D				X		U/E	U	X/K/N	ES/ET	N	-	+	1,6
S/P	1701	428700	Other Federal Receivables	E	D	R				D				X		U	U	N	ER	N	+	-	1
S/P	1701	428700	Other Federal Receivables	B	D	R				D				X		U	U	N	ER	N	-	+	1
S/P	1702		<b>Offsetting collections (previously unavailable)</b>																				
S/P	1702	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D	D		S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1702	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D	D		S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1702	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D	D/R				D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1702	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D	D/R				D				X		E		K/N	EG	N	+	-	
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	+	-	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	-	+	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				X	SEQ	U/E	U	X/K/N	ET	N	+	-	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	SEQ	U/E	U	X/K/N	ET	N	-	+	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D				X	ATB	U/E	U	X/K/N	TR	N	+	-	1,8

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB	U/E	U	X/K/N	TR	N	-	+	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		D				X	OTR/SEQ	U	U	N	EG	N	+	-	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	OTR/SEQ	U	U	N	EG	N	-	+	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		D				X	SEQ	U	U	N	ET	N	+	-	1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	SEQ	U	U	N	ET	N	-	+	1,8
S/P	1702	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	E	D	D		S		D				X		U	U	N	EP	N	+	-	
<b>S/P Nonexpenditure transfers:</b>																							
<b>S/P 1710 Spending authority from offsetting collections transferred to other accounts (-)</b>																							
S/P	1710	417000	Transfers - Current-Year Authority	E	C	D/R		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1710	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D/R		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1710	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1710	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	C	R		S		D		F	NEW	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S/P 1711 Spending authority from offsetting collections transferred from other accounts</b>																							
S/P	1711	417000	Transfers - Current-Year Authority	E	D	D/R		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1711	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	E	D	D		S		D		F		X	XXX	U	U	X/K/N	EG	N	+	-	1
S/P	1711	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		S		D		F		X	XXX	U	U	X/K/N	EG	N	-	+	1
S/P	1711	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	D	D		S		D		F		X	XXX	U	U	X/K/N	EG	N	+	-	
S/P	1711	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D/R		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1711	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D		S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1711	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	D	R		S		D		F	NEW	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S/P Adjustments:</b>																							
<b>S/P 1720 Capital transfer of spending authority from offsetting collections to general fund (-)</b>																							
S/P	1720	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1720	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	R		S		D				X		U	U	N	EP/ER	N	+	-	
<b>S/P 1721 Spending authority from offsetting collections permanently reduced (-)</b>																							
S/P	1721	439200	Permanent Reduction - New Budget Authority	E	C	D		S		D				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
<b>S/P 1722 Unobligated balance of spending authority from offsetting collections permanently reduced (-)</b>																							
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	E	C	D		S		D				X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	E	C	D		S		D				X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	E	C	R		S		D				X	OTR	U	U	N	EG/ER	N	+	-	



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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1723		<b>New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)</b>																				
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D				X	ATB/OTR/SEQ	U	U	X/N	EG	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D				X	OTR/SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D				X	SEQ	U	U	X/N	ET	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D				X	ATB	U	U	X/N	TR	N	+	-	
S/P	1723	438300	Temporary Reduction - Prior-Year Balances	E	C	D		S		D				X	OTR/SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1723	438300	Temporary Reduction - Prior-Year Balances	E	C	D		S		D				X	OTR	U	U	N	EG	N	+	-	
S/P	1724		<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																				
S/P	1724	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		S		D				X		U	U	N	EP	N	+	-	1
S/P	1724	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		S		D				X		U	U	N	EP	N	-	+	1
S/P	1724	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		S		D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	5
S/P	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D				X		U	U	X/N	EG/EP/ER	N	+	-	1
S/P	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		U	U	X/N	EG/EP/ER	N	-	+	1
S/P	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	R		S		D				X		U	U	N	EG/ER	N	+	-	1
S/P	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X		U	U	N	EG/ER	N	-	+	1
S	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D				X		E		K/N	EG	N	+	-	1
S	1724	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		E		K/N	EG	N	-	+	1
S/P	1725		<b>Spending authority from offsetting collections applied to repay debt (-)</b>																				
S/P	1725	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D/R		S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1726		<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																				
S/P	1726	413500	Contract Authority Liquidated	E	C	D		S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1727		<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																				
S/P	1727	414000	Substitution of Borrowing Authority	E	C	D/R		S		D	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			<b>Anticipated spending authority from offsetting collections:</b>																				
S	1740		<b>Anticipated collections, reimbursements, and other income</b>																				
S	1740	406000	Anticipated Collections From Non-Federal Sources	E	D	D				D		N				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1740	407000	Anticipated Collections From Federal Sources	E	D	D				D		E/F				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1740	421000	Anticipated Reimbursements	E	D/C	R				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1740	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1741		<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																				
S	1741	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D/R		S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	1741	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1742	<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																					
S	1742	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D/R		S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1743	<b>Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																					
S	1743	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	E	C	D		S		D						U		X/N	EG/EP/ER	N	+	-	2
S	1743	439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	E	C	D/R		S		D						U		X/N	EG/EP/ER	N	+	-	2
S	1744	<b>Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)</b>																					
S	1744	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	E	C	D		S		D				X	OTR	U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1744	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		D				X	ATB/OTR/SEQ	U		X/N	EG	N	+	-	2
S	1744	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		D				X	OTR/SEQ	U		X/N	EP/ER	N	+	-	2
S	1744	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		D				X	SEQ	U		X/N	ET	N	+	-	2
S	1744	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		D				X	ATB	U		X/N	TR	N	+	-	2
S/P	1750	<b>Spending authority from offsetting collections, discretionary (total)</b>																					
S		<b>This line is calculated. Equals sum of lines 1700 through 1744.</b>																					
P		<b>This line is calculated. Equals sum of lines 1700 through 1727.</b>																					
S/P		<b>Mandatory:</b>																					
S/P	1800	<b>Collected</b>																					
S/P	1800	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				M		F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	422200	Unfilled Customer Orders With Advance	E	D/C	R				M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	1800	422200	Unfilled Customer Orders With Advance	B	D/C	R				M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	1800	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				M		N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	426000	Actual Collections of Governmental-Type Fees	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1800	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426100	Actual Collections of Business-Type Fees	E	D	R				M				X		U	U	N	EP	G	+	-	
S/P	1800	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1800	426200	Actual Collections of Loan Principal	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426200	Actual Collections of Loan Principal	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426200	Actual Collections of Loan Principal	E	D	R				M				X		U	U	N	EP	G	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D/C	R				M				X		U	U	N	EP	G	+	-	
S/P	1800	426400	Actual Collections of Rent	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426400	Actual Collections of Rent	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D	R				M				X		U	U	N	EP	G	+	-	
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1800	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	E	D/C	D				M				X		U	U	N	EP	N	+	-	
S/P	1800	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	E	D	D				M		N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	427100	Actual Program Fund Subsidy Collected	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427100	Actual Program Fund Subsidy Collected	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C	D				M				X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427500	Actual Collections From Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427500	Actual Collections From Liquidating Fund	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427600	Actual Collections From Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427600	Actual Collections From Financing Fund	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U/E	U	X/K/N	ES/ET	N	+	-	6
S/P	1800	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1801	Change in uncollected payments, Federal sources (+ or -)																					
S/P	1801	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	1801	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	1801	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	1801	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1801	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		X		U	U	N	EP/ER	D/G	+	-	1,7
S/P	1801	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		X		U	U	N	EG/EP	N	+	-	1
S/P	1801	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	-	+	1
S/P	1801	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1801	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1801	425100	Reimbursements Earned - Receivable	E	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	1801	425100	Reimbursements Earned - Receivable	B	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	1801	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	1801	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7
S/P	1801	428300	Interest Receivable From Treasury	E	D/C	D				M				X		U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1
S/P	1801	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1
S/P	1801	428300	Interest Receivable From Treasury	E	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1801	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1801	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428600	Receivable From the Financing Fund	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1801	428600	Receivable From the Financing Fund	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1801	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428700	Other Federal Receivables	E	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1801	428700	Other Federal Receivables	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1801	428700	Other Federal Receivables	E	D	D				M				X		U/E	U	X/K/N	ES/ET	N	+	-	1,6
S/P	1801	428700	Other Federal Receivables	B	D	D				M				X		U/E	U	X/K/N	ES/ET	N	-	+	1,6
S/P	1801	428700	Other Federal Receivables	E	D	R				M				X		U	U	N	ER	N	+	-	1
S/P	1801	428700	Other Federal Receivables	B	D	R				M				X		U	U	N	ER	N	-	+	1
S/P	1802		<b>Offsetting collections (previously unavailable)</b>																				
S/P	1802	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D	D		S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D	D		S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D	D/R				M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1,8

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				X	SEQ	U/E	U	X/K/N	ET	N	+	-	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ	U/E	U	X/K/N	ET	N	-	+	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				X	SEQ	U	U	X/N	ES	N	+	-	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ	U	U	X/N	ES	N	-	+	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				X	SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1,8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1,8
S/P	1802	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	E	D	D		S		M				X		U	U	N	EP	N	+	-	
S/P			<b>Nonexpenditure transfers:</b>																				
S/P	1810		<b>Spending authority from offsetting collections transferred to other accounts (-)</b>																				
S/P	1810	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	C	D		S		M		F		X		U	U	X/N	EP	N	+	-	1
S/P	1810	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	C	D		S		M		F		X		U	U	X/N	EP	N	-	+	1
S/P	1810	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	C	D		S		M		F		X		U	U	X/N	EP	N	+	-	
S/P	1810	417000	Transfers - Current-Year Authority	E	C	D/R		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1810	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	E	C	D		S		M		F		X	XXX	U	U	X/N	EP	N	+	-	1
S/P	1810	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		S		M		F		X	XXX	U	U	X/N	EP	N	-	+	1
S/P	1810	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-	E	C	D		S		M		F		X	XXX	U	U	X/K/N	EP	N	+	-	
S/P	1810	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D/R		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1810	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1810	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	C	R		S		M		F	NEW	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1811		<b>Spending authority from offsetting collections transferred from other accounts</b>																				
S/P	1811	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	E	D	D		S		M		F		X		U	U	X/N	EP	N	+	-	1
S/P	1811	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D	D		S		M		F		X		U	U	X/N	EP	N	-	+	1
S/P	1811	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year	E	D	D		S		M		F		X		U	U	X/N	EP	N	+	-	
S/P	1811	417000	Transfers - Current-Year Authority	E	D	D/R		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1811	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D/R		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1811	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D		S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1811	423100	Unfilled Customer Orders With Advance - Transferred - No Offset	E	D	R		S		M		F	NEW	X		U/E	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			<b>Adjustments:</b>																				

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1820		<b>Capital transfer of spending authority from offsetting collections to general fund (-)</b>																				
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		S		M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	D		S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C	R		S		M				X		U	U	N	EP/ER	N	+	-	
S/P	1821		<b>Spending authority from offsetting collections permanently reduced (-)</b>																				
S/P	1821	439200	Permanent Reduction - New Budget Authority	E	C	D		S		M				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1821	439200	Permanent Reduction - New Budget Authority	E	C	D		S		M				X	SEQ	U	U	X/N	EG	N	+	-	
S/P	1822		<b>Unobligated balance of spending authority from offsetting collections permanently reduced (-)</b>																				
S/P	1822	439300	Permanent Reduction - Prior-Year Balances	E	C	D		S		M				X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1822	439300	Permanent Reduction - Prior-Year Balances	E	C	D		S		M				X	OTR	U	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1822	439300	Permanent Reduction - Prior-Year Balances	E	C	R		S		M				X	OTR	U	U	N	EG	N	+	-	
S/P	1823		<b>New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)</b>																				
S/P	1823	438200	Temporary Reduction - New Budget Authority	E	C	D		S		M				X	OTR/SEQ	U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1823	438200	Temporary Reduction - New Budget Authority	E	C	D		S		M				X	SEQ	U	U	N	ES/ET	N	+	-	
S/P	1823	438200	Temporary Reduction - New Budget Authority	E	C	R		S		M				X	SEQ	U	U	N	EG/EP/ER/TR	N	+	-	
S/P	1823	438300	Temporary Reduction - Prior-Year Balances	E	C	D		S		M				X	OTR/SEQ	U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1823	438300	Temporary Reduction - Prior-Year Balances	E	C	R		S		M				X	SEQ	U	U	N	ER	N	+	-	
S/P	1824		<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																				
S/P	1824	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		S		M				X		U	U	N	EP	N	+	-	1
S/P	1824	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		S		M				X		U	U	N	EP	N	-	+	1
S/P	1824	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	E	C	D		S		M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	5
S/P	1824	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		M				X		U	U	X/N	EG/EP/ER	N	+	-	1
S/P	1824	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		M				X		U	U	X/N	EG/EP/ER	N	-	+	1
S/P	1825		<b>Spending authority from offsetting collections applied to repay debt (-)</b>																				
S/P	1825	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D/R		S		M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1825	414600	Actual Repayments of Debt, Current-Year Authority	E	C	D/R		S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1826		<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																				
S/P	1826	413200	Substitution of Contract Authority	E	D/C	D/R		S		M				X		U	U	X/N	ER	N	+	-	8
S/P	1826	413500	Contract Authority Liquidated	E	C	D		S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	1827		<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																				
S/P	1827	414000	Substitution of Borrowing Authority	E	C	D/R		S		M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			<b>Anticipated spending authority from offsetting collections:</b>																				
S	1840		<b>Anticipated collections, reimbursements, and other income</b>																				
S	1840	406000	Anticipated Collections From Non-Federal Sources	E	D	D				M		N				U		N	EP/ER	D/G	+	-	2
S	1840	406000	Anticipated Collections From Non-Federal Sources	E	D	D				M		N				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1840	407000	Anticipated Collections From Federal Sources	E	D	D				M		E/F				U		N	EP/ER	D/G	+	-	2
S	1840	407000	Anticipated Collections From Federal Sources	E	D	D				M		E/F				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1840	421000	Anticipated Reimbursements	E	D/C	R				M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1840	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	E	C	D				M						U		N	ER	N	+	-	2
S	1840	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D				M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1841		<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																				
S	1841	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		S		M						U		N	EP/ER	D/G	+	-	2
S	1841	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D/R		S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		S		M						U		N	EP/ER	D/G	+	-	2
S	1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1842		<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																				
S	1842	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		S		M						U		N	EP/ER	D/G	+	-	2
S	1842	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D/R		S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1843		<b>Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																				
S	1843	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	E	C	D		S		M						U		X/N	EG/EP/ER	N	+	-	2
S	1843	439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	E	C	D/R		S		M						U		X/N	EG/EP/ER	N	+	-	2
S	1844		<b>Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)</b>																				
S	1844	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority	E	C	D		S		M				X	OTR	U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1844	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		M				X	OTR/SEQ	U		X/N	EG/EP/ER/TR	N	+	-	2
S	1844	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	D		S		M				X	SEQ	U		N	ES/ET	N	+	-	2

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1844	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority	E	C	R		S		M				X	SEQ	U		N	EG/EP/TR	N	+	-	2
S/P	1850	Spending authority from offsetting collections, mandatory (total)																					
S		This line is calculated. Equals sum of lines 1800 through 1844.																					
P		This line is calculated. Equals sum of lines 1800 through 1827.																					
S/P	1900	Budget authority (total)																					
S		This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, and 1800 through 1844].																					
P		This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, and 1800 through 1827].																					
P	1901	Adjustment for new budget authority used to liquidate deficiencies (-)																					
P		This line is not required to be supported by the USSGL at this time, but will be required in the future.																					
S	1902	Adjustment for total budgetary resources subject to obligation limitation (-)																					
S	1902	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	E	C	D/R		C/P		M				X		U		X/N	ER/ES/ET	N	+	-	5
S	1902	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	E	C	D		S		M				X		U		X/N	ER	N	+	-	5
S	1902	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	E	C	R		S		M				X		U		X/N	ER/ES/ET	N	+	-	5
S	1910	Total budgetary resources																					
S		This line is calculated. Equals the sum of combined total of unobligated balances, budget authority [Lines 1000 through 1068, 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, 1800 through 1844 and 1902].																					
P	1930	Total budgetary resources available																					
P		This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 (Lines 1000 through 1047, 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, 1800 through 1827, and 1901).																					



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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P			<b>Memorandum (non-add) entries:</b>																				
P			<b>All accounts:</b>																				
P	1940		<b>Unobligated balance expiring (-)</b>																				
P	1940	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1940	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1940	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P/X			U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	9
P	1940	451000	Apportionments	E	D/C	D/R			A/S	D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	15
P	1940	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	15
P	1940	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S	D/M				B/P/X			U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P	1940	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1940	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	D/M							U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1941		<b>Unexpired unobligated balance, end of year</b>																				
P	1941	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	1941	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	1941	445000	Unapportioned - Unexpired Authority	E	D/C	D				M				B/P/X			U	N	EP/ER	D/G	-	+	9
P	1941	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
P	1941	451000	Apportionments	E	D/C	D			A/S	M							U	N	EP/ER	D/G	-	+	15
P	1941	451000	Apportionments	E	D/C	D/R			A/S	D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
P	1941	461000	Allotments - Realized Resources	E	D/C	D			A/S	M							U	N	EP/ER	D/G	-	+	15
P	1941	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
P	1941	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	M				B/P/X			U	N	EP/ER	D/G	-	+	8
P	1941	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S	D/M				B/P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P	1941	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D	E			M							U	N	EG/EP	N	-	+	
P	1941	470000	Commitments - Programs Subject to Apportionment	E	C	D			A/S	M							U	N	EP/ER	D/G	-	+	
P	1941	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	1941	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A/S	M							U	N	EP/ER	D/G	-	+	
P	1941	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	D/M							U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P			<b>Special and non-revolving trust funds only:</b>																				
P	1950		<b>Other balances withdrawn and returned to unappropriated receipts</b>																				
P	1950	435500	Cancellation of Appropriation From Unavailable Receipts	E	C	D				D/M				X			U/E	X/N	ES/ET	N	-	+	
P	1950	435600	Cancellation of Appropriation From Invested Balances	E	C	D				D/M				X			U/E	X/N	ES/ET	N	-	+	
P	1950	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C	D				D/M				X			U/E	X/N	ES/ET	N	-	+	

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
<b>P</b>	<b>1951</b>		<b>Unobligated balance expiring</b>																				
P	1951	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D/M							U	X	ES/ET	N	-	+	
P	1951	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D/M							U	X	ES/ET	N	-	+	
P	1951	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P/X			U	X	ES/ET	N	-	+	9
P	1951	451000	Apportionments	E	D/C	D/R			A/S	D/M							U	X	ES/ET	N	-	+	15
P	1951	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	D/M							U	X	ES/ET	N	-	+	15
P	1951	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	D/M							U	X	ES/ET	N	-	+	
P	1951	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	D/M							U	X	ES/ET	N	-	+	
<b>P</b>	<b>1952</b>		<b>Expired unobligated balance, start of year</b>																				
P	1952	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		D/M		F		X	SEQ/XXX		E	K/N	ES/ET	N	+	-	
P	1952	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D/M		F		X	SEQ/XXX		E	K/N	ES/ET	N	+	-	
P	1952	420100	Total Actual Resources - Collected	B	D/C	D/R				D/M							E	K/N	ES/ET	N	+	-	
P	1952	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X			E	K/N	ES/ET	N	+	-	7
P	1952	422200	Unfilled Customer Orders With Advance	B	D/C	R				D/M		E/F/N		X			E	K/N	ES/ET	N	+	-	7
P	1952	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X			E	K/N	ES/ET	N	+	-	
P	1952	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X			E	K/N	ES/ET	N	+	-	7
P	1952	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X			E	K/N	ES/ET	N	+	-	10
P	1952	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X			E	K/N	ES/ET	N	+	-	18
P	1952	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X			E	K/N	ES/ET	N	+	-	10
<b>P</b>	<b>1953</b>		<b>Expired unobligated balance, end of year</b>																				
P	1953	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E			D/M				B/P/X			E	N	ES/ET	N	-	+	9
<b>P</b>	<b>1954</b>		<b>Unobligated balance canceling</b>																				
P	1954	435500	Cancellation of Appropriation From Unavailable Receipts	E	C	D				D/M				X			E	K	ES/ET	N	-	+	
P	1954	435600	Cancellation of Appropriation From Invested Balances	E	C	D				D/M				X			E	K	ES/ET	N	-	+	
P	1954	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C	D				D/M				X			E	K	ES/ET	N	-	+	
<b>P</b>	<b>1955</b>		<b>Other balances withdrawn and returned to general fund</b>																				
P	1955	435000	Canceled Authority	E	C	D				D/M				X			U/E	X/K/N	ES/ET	N	-	+	
P	1955	435100	Partial or Early Cancellation of Authority	E	C	D				D/M				X			U/E	X/K/N	ES/ET	N	-	+	
<b>S</b>			<b>STATUS OF BUDGETARY RESOURCES</b>																				
<b>S</b>			<b>New obligations and upward adjustments:</b>																				
<b>S</b>			<b>Direct:</b>																				

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	2001	<b>Category A (by quarter)</b>																					
S	2001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	1, 10
S	2001	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A			M				X		U	N		EP/ER	D/G	+	-	1, 10
S	2001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2001	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	1, 18
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A			M				X		U	N		EP/ER	D/G	+	-	1, 18
S	2001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	13
S	2001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2001	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M			BAL	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2001	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	13
S	2001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	1, 10
S	2001	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A			M				X		U	N		EP/ER	D/G	+	-	1, 10
S	2001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2001	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2001	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2001	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	19
S	2001	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	A			D/M			BAL/NEW	X		U	N		EG/ER	N	-	+	1, 14
S	2001	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	A			D/M			BAL/NEW	X		U	N		EG/ER	N	+	-	1, 14
S	2001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	13
S	2001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2001	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2001	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	13
S	2002	<b>Category B (by project)</b>																					
S	2002	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	B			M				X		U	N		EP/ER	D/G	-	+	1, 4, 10
S	2002	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	B			M				X		U	N		EP/ER	D/G	+	-	1, 4, 10
S	2002	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	B			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2002	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	B			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 18
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	B			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 18
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			M				X		U	N		EP/ER	D/G	-	+	1, 4, 18
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	B			M				X		U	N		EP/ER	D/G	+	-	1, 4, 18

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	B			D/M				X		U		N	EP/ER	D/G	-	+	4, 13
S	2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M			BAL	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	4, 13
S	2002	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	1, 4, 10
S	2002	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	B			M				X		U		N	EP/ER	D/G	+	-	1, 4, 10
S	2002	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2002	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2002	490200	Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 19
S	2002	490200	Delivered Orders - Obligations, Paid	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	4, 19
S	2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	4, 13
S	2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	4, 13
<b>S</b>	<b>2003</b>	<b>Exempt from apportionment</b>																					
S	2003	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	E			M				X		U		N	EP/ER	D/G	+	-	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	1, 18
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	E			M				X		U		N	EP/ER	D/G	+	-	1, 18
S	2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	E			D/M				X		U		N	EP/ER	D/G	-	+	13
S	2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2003	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M			BAL	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2003	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	13
S	2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	1, 10
S	2003	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	E			M				X		U		N	EP/ER	D/G	+	-	1, 10
S	2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2003	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	19
S	2003	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	E			D/M			BAL/NEW	X		U		N	EG/ER	N	-	+	1, 14
S	2003	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	E			D/M			BAL/NEW	X		U		N	EG/ER	N	+	-	1, 14
S	2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	13
S	2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	13
S	2004	<b>Direct obligations (total)</b>																					
S		<b>This line is calculated. Equals sum of lines 2001 through 2003.</b>																					
S		<b>Reimbursable:</b>																					
S	2101	<b>Category A (by quarter)</b>																					
S	2101	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2101	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S	2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	A			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S	2101	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			D/M			BAL	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2101	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2101	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2101	490200	Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2101	490800	Authority Outlayed Not Yet Disbursed	E	D/C	R	A			D/M			BAL/NEW	X		U		N	EG/ER	N	-	+	1, 14
S	2101	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	A			D/M			BAL/NEW	X		U		N	EG/ER	N	+	-	1, 14
S	2101	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2102	<b>Category B (by project)</b>																					
S	2102	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2102	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 18
S	2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	B			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 18
S	2102	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2102	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M			BAL	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	2102	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2102	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2102	490200	Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 19
S	2102	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
S	2102	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 13
<b>S</b>	<b>2103</b>	<b>Exempt from apportionment</b>																					
S	2103	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2103	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S	2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S	2103	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2103	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M			BAL	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2103	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2103	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2103	490200	Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2103	490800	Authority Outlayed Not Yet Disbursed	E	D/C	R	E			D/M			BAL/NEW	X		U	N		EG/ER	N	-	+	1, 14
S	2103	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	E			D/M			BAL/NEW	X		U	N		EG/ER	N	+	-	1, 14
S	2103	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2103	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
<b>S</b>	<b>2104</b>	<b>Reimbursable obligations (total)</b>																					
<b>S</b>		<b>This line is calculated. Equals sum of lines 2101 through 2103.</b>																					
<b>S</b>	<b>2170</b>	<b>New obligations, unexpired accounts</b>																					
S	2170	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	N		EP/ER	D/G	-	+	1, 10
S	2170	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	N		EP/ER	D/G	+	-	1, 10
S	2170	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2170	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U	N		EP/ER	D/G	-	+	1, 18
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	N		EP/ER	D/G	+	-	1, 18
S	2170	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	N		EP/ER	D/G	-	+	13
S	2170	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	2170	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2170	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	-	+	13
S	2170	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	-	+	1,10
S	2170	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	+	-	1,10
S	2170	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,10
S	2170	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,10
S	2170	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2170	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	-	+	19
S	2170	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X		U		N	EG/ER	N	-	+	1,14
S	2170	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X		U		N	EG/ER	N	+	-	1,14
S	2170	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	-	+	13
S	2170	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2170	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2170	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U		N	EP/ER	D/G	-	+	13
<b>S</b>	<b>2180</b>	<b>Obligations ("upward adjustments"), expired accounts</b>																					
S	2180	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	-	+	1,10
S	2180	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	1,10
S	2180	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,18
S	2180	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,18
S	2180	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2180	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2180	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,10
S	2180	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,10
S	2180	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S	2180	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S	2180	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X		E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
<b>S</b>	<b>2190</b>	<b>New obligations and upward adjustments (total)</b>																					
<b>S</b>	<b>This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104. Also equals the sum of lines 2170 and 2180.</b>																						
<b>S</b>	<b>Unobligated balance:</b>																						
<b>S</b>	<b>Apportioned, unexpired accounts:</b>																						

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	2201		<b>Available in the current period</b>																				
S	2201	451000	Apportionments	E	D/C	D			A	M						U		N	EP/ER	D/G	-	+	15
S	2201	451000	Apportionments	E	D/C	D/R			A	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2201	461000	Allotments - Realized Resources	E	D/C	D			A	M						U		N	EP/ER	D/G	-	+	15
S	2201	461000	Allotments - Realized Resources	E	D/C	D/R			A	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2201	470000	Commitments - Programs Subject to Apportionment	E	C	D			A	M						U		N	EP/ER	D/G	-	+	
S	2201	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2202		<b>Available in subsequent periods</b>																				
S	2202	451000	Apportionments	E	D/C	D			S	M						U		N	EP/ER	D/G	-	+	15
S	2202	451000	Apportionments	E	D/C	D/R			S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2202	461000	Allotments - Realized Resources	E	D/C	D			S	M						U		N	EP/ER	D/G	-	+	15
S	2202	461000	Allotments - Realized Resources	E	D/C	D/R			S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2202	470000	Commitments - Programs Subject to Apportionment	E	C	D			S	M						U		N	EP/ER	D/G	-	+	
S	2202	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2203		<b>Anticipated (+ or -)</b>																				
S	2203	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D			A/S	M						U		N	EP/ER	D/G	-	+	2
S	2203	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S			<b>Exempt from apportionment, unexpired accounts</b>																				
S	2301		<b>Available in the current period</b>																				
S	2301	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A	M				B/P/X		U		N	EP/ER	D/G	-	+	8
S	2301	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A	D/M				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2301	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A	M						U		N	EP/ER	D/G	-	+	
S	2301	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2302		<b>Available in subsequent periods</b>																				
S	2302	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			S	M				B/P/X		U		N	EP/ER	D/G	-	+	8
S	2302	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			S	D/M				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2302	472000	Commitments - Programs Exempt From Apportionment	E	C	D			S	M						U		N	EP/ER	D/G	-	+	
S	2302	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2303		<b>Anticipated (+ or -)</b>																				
S	2303	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D			A/S	M						U		N	EP/ER	D/G	-	+	2
S	2303	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2



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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S			<b>Unapportioned, unexpired accounts</b>																				
S	2401		<b>Deferred</b>																				
S	2401	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2402		<b>Withheld pending rescission</b>																				
S	2402	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2403		<b>Other</b>																				
S	2403	445000	Unapportioned - Unexpired Authority	E	D/C	D				M				B/P/X		U		N	EP/ER	D/G	-	+	9
S	2403	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2403	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D	E			M						U		N	EG/EP	N	-	+	
S	2404		<b>Anticipated (+ or -)</b>																				
S	2404	449000	Anticipated Resources - Unapportioned Authority	E	D/C	D				M						U		N	EP/ER	D/G	-	+	2
S	2404	449000	Anticipated Resources - Unapportioned Authority	E	D/C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	2412		<b>Unexpired unobligated balance: end of year</b>																				
S			This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403 (for unexpired accounts only), and 2404 (for unexpired accounts only). The amount on this line is excluded from the total on line 2500.																				
S			<b>Expired accounts</b>																				
S	2413		<b>Expired unobligated balance: end of year</b>																				
S	2413	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2413	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E			D/M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2490		<b>Unobligated balance, end of year (total)</b>																				
S			This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, 2404 and 2413. Also equals the sum of the amounts on lines 2412 and 2413.																				
S	2500		<b>Total budgetary resources</b>																				
S			This line is calculated. Equals sum of detailed lines 2001 through 2404, and 2413. This amount equals the amount on line 1910.																				
S			<b>Memorandum (non-add) entries:</b>																				
S	2501		<b>Subject to apportionment unobligated balance, end of year</b>																				
S	2501	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S	2501	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	445000	Unapportioned - Unexpired Authority	E	D/C	D				M				B/P/X		U		N	EP/ER	D/G	-	+	9
S	2501	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2501	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2501	451000	Apportionments	E	D/C	D			A/S	M						U		N	EP/ER	D/G	-	+	15
S	2501	451000	Apportionments	E	D/C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2501	461000	Allotments - Realized Resources	E	D/C	D			A/S	M						U		N	EP/ER	D/G	-	+	15
S	2501	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S	2501	465000	Allotments - Expired Authority	E	D/C	D/R	A/B			D/M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2501	470000	Commitments - Programs Subject to Apportionment	E	C	D			A/S	M						U		N	EP/ER	D/G	-	+	
S	2501	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
<b>S</b>	<b>2502</b>	<b>Exempt from apportionment unobligated balance, end of year</b>																					
S	2502	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	M				B/P/X		U		N	EP/ER	D/G	-	+	8
S	2502	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S	D/M				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2502	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D	E			M						U		N	EG/EP	N	-	+	
S	2502	465000	Allotments - Expired Authority	E	D/C	D/R	E			D/M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	2502	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A/S	M						U		N	EP/ER	D/G	-	+	
S	2502	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
<b>S/P</b>		<b>CHANGE IN OBLIGATED BALANCE</b>																					
<b>S/P</b>		<b>Unpaid obligations:</b>																					
<b>S/P</b>	<b>3000</b>	<b>Unpaid obligations, brought forward, Oct 1</b>																					
S/P	3000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	10
S/P	3000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	3000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	10
S/P	3000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
<b>S/P</b>	<b>3001</b>	<b>Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)</b>																					
S/P	3001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
<b>S/P</b>	<b>3010</b>	<b>New obligations, unexpired accounts</b>																					
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1, 18
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1, 18
S/P	3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	13
S/P	3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	13
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	19
S/P	3010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	3010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	1, 14

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	3010	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	13
S/P	3010	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	13
<b>S/P</b>	<b>3011</b>	<b>Obligations ("upward adjustments"), expired accounts</b>																					
S/P	3011	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3011	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	3011	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3011	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3011	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	3011	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
<b>S/P</b>	<b>3012</b>	<b>Adjustment for existing unpaid obligations</b>																					
S/P	3012	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3012	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3012	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3012	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
<b>S/P</b>	<b>3020</b>	<b>Outlays (gross) (-)</b>																					
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1, 18
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1, 18
S/P	3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	13
S/P	3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	13
S/P	3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	19
S/P	3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	19
S/P	3020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	1, 14
S/P	3020	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	13

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E			M				X		U	U/E	N	EP/ER	D/G	+	-	13
S/P	<b>3030</b>	<b>Unpaid obligations transferred to other accounts (-)</b>																					
S/P	3030	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3030	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D	D/R				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3030	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3030	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D	D/R				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	<b>3031</b>	<b>Unpaid obligations transferred from other accounts</b>																					
S/P	3031	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3031	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	C	D/R				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3031	493100	Delivered Orders - Obligations Transferred, Unpaid	E	C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3031	493100	Delivered Orders - Obligations Transferred, Unpaid	E	C	D/R				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	<b>3040</b>	<b>Recoveries of prior year unpaid obligations, unexpired accounts (-)</b>																					
S/P	3040	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	12
S/P	3040	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	3040	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	12
S/P	3040	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	<b>3041</b>	<b>Recoveries of prior year unpaid obligations, expired accounts (-)</b>																					
S/P	3041	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	3041	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	<b>3050</b>	<b>Unpaid obligations, end of year</b>																					
S/P	3050	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	3050	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	3050	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3050	480110	Reinstated Undelivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	3050	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	3050	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	3050	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D	A/B/E			M				P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3050	490110	Reinstated Delivered Orders - Obligations, Unpaid	E	C	D/R	A/B/E			D/M				P/X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3050	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P			<b>Uncollected payments:</b>																				
S/P	3060		<b>Uncollected pymts, Fed sources, brought forward, Oct 1 (-)</b>																				
S/P	3060	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	3060	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	3060	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3060	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	-	+	
S/P	3060	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3060	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	3060	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	3060	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3060	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3060	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3060	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3060	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3060	428600	Receivable From the Financing Fund	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3060	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3060	428700	Other Federal Receivables	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3060	428700	Other Federal Receivables	B	D	R				D/M				X		U	U	N	ER	N	-	+	
S/P	3061		<b>Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)</b>																				

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3061	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D				D/M		F		B/P		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3061	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		P		U	U	N	EG/EP	N	-	+	
S/P	3061	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D/C	D		S		D		F		B/P		U	U	N	EG	N	-	+	5
S/P	3061	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C	R				D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				M		F		B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	423300	Reimbursements Earned - Receivable - Transferred	E	D/C	R				D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	423400	Other Federal Receivables - Transferred	E	D/C	D				D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	428300	Interest Receivable From Treasury	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428300	Interest Receivable From Treasury	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428500	Receivable From the Liquidating Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428500	Receivable From the Liquidating Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428600	Receivable From the Financing Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428600	Receivable From the Financing Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428700	Other Federal Receivables	E	D/C	D				M				B/P		U	U/E	N	EP/ER	D/G	-	+	
S/P	3061	428700	Other Federal Receivables	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	428700	Other Federal Receivables	E	D/C	R				D/M				P		U	U	N	ER	N	-	+	
S/P	3070	<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																					
S/P	3070	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	3070	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	3070	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7
S/P	3070	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	3070	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	1,7
S/P	3070	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		X		U	U	N	EG/EP	N	-	+	1
S/P	3070	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	+	-	1
S/P	3070	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				D/M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3070	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3070	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	3070	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	3070	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7
S/P	3070	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	3070	428300	Interest Receivable From Treasury	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	1

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3070	428300	Interest Receivable From Treasury	E	D/C	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3070	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	428500	Receivable From the Liquidating Fund	E	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3070	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	428600	Receivable From the Financing Fund	E	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428600	Receivable From the Financing Fund	B	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3070	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	428700	Other Federal Receivables	E	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3070	428700	Other Federal Receivables	B	D	D				D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3070	428700	Other Federal Receivables	E	D	R				D/M				X		U	U	N	ER	N	-	+	1
S/P	3070	428700	Other Federal Receivables	B	D	R				D/M				X		U	U	N	ER	N	+	-	1
<b>S/P</b>	<b>3071</b>	<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																					
S/P	3071	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	3071	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	3071	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				D/M		F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3071	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	3071	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	3071	428300	Interest Receivable From Treasury	E	D/C	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3071	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3071	428500	Receivable From the Liquidating Fund	E	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3071	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3071	428600	Receivable From the Financing Fund	E	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3071	428600	Receivable From the Financing Fund	B	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3071	428700	Other Federal Receivables	E	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	428700	Other Federal Receivables	B	D	D				D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
<b>S/P</b>	<b>3072</b>	<b>Adjustment for change in allocation (offsetting collection/receivable portion) (-)</b>																					
S/P	3072	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D		F		X		U	U	N	EG	N	-	+	1,5
<b>S/P</b>	<b>3080</b>	<b>Uncollected pymts, Fed sources transferred to other accounts</b>																					
S/P	3080	419900	Transfer of Expired Expenditure Transfers - Receivable	E	C	D				D/M		F		X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3080	423000	Unfilled Customer Orders Without Advance - Transferred	E	C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	



SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3080	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3080	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3080	423300	Reimbursements Earned - Receivable - Transferred	E	C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3080	423400	Other Federal Receivables - Transferred	E	C	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3080	423500	Uncollected Subsidy from Program Account - Transferred	E	C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
<b>S/P</b>	<b>3081</b>	<b>Uncollected pymts, Fed sources transferred from other accounts (-)</b>																					
S/P	3081	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D	D				D/M		F		X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3081	423000	Unfilled Customer Orders Without Advance - Transferred	E	D	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3081	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3081	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3081	423300	Reimbursements Earned - Receivable - Transferred	E	D	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3081	423400	Other Federal Receivables - Transferred	E	D	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3081	423500	Uncollected Subsidy from Program Account - Transferred	E	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
<b>S/P</b>	<b>3090</b>	<b>Uncollected pymts, Fed sources, end of year (-)</b>																					
S/P	3090	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3090	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	3090	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	3090	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		P/X		U	U	N	EP/ER	D/G	-	+	7
S/P	3090	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		X		U	U	N	EG/EP	N	-	+	
S/P	3090	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	3090	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D/C	D		S		D		F		B/P/X		U	U	N	EG	N	-	+	5
S/P	3090	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	423300	Reimbursements Earned - Receivable - Transferred	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	423400	Other Federal Receivables - Transferred	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	423500	Uncollected Subsidy from Program Account - Transferred	E	D/C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	3090	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	3090	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	3090	428300	Interest Receivable From Treasury	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428300	Interest Receivable From Treasury	E	D/C	D				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3090	428500	Receivable From the Liquidating Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428500	Receivable From the Liquidating Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3090	428500	Receivable From the Liquidating Fund	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3090	428600	Receivable From the Financing Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3090	428600	Receivable From the Financing Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3090	428600	Receivable From the Financing Fund	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3090	428700	Other Federal Receivables	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3090	428700	Other Federal Receivables	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	428700	Other Federal Receivables	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3090	428700	Other Federal Receivables	E	D/C	R				D/M				P		U	U	N	ER	N	-	+	
S/P	3090	428700	Other Federal Receivables	E	D	R				D/M				X		U	U	N	ER	N	-	+	
S/P			<b>Memorandum (non-add) entries:</b>																				
S/P	3100		Obligated balance, start of year (+ or -)																				
S/P			This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																				
S/P	3200		Obligated balance, end of year (+ or -)																				
S/P			This line is calculated. Equals the sum of detailed obligated balance lines 3000, 3001, 3010, 3011, 3012, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3072, 3080, and 3081. Also equals sum of lines 3050 and 3090.																				
S/P			<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>																				
S/P			<b>Discretionary:</b>																				
S/P			<b>Gross budget authority and outlays:</b>																				
S/P	4000		<b>Budget authority, gross</b>																				
S			This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1155, 1170 through 1176, 1300 through 1330, 1500 through 1532, and 1700 through 1744].																				
P			This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1141, 1170 through 1175, 1300 through 1320, 1500 through 1522, and 1700 through 1727].																				
S/P			<b>Outlays, gross</b>																				
S/P	4010		<b>Outlays from new discretionary authority</b>																				
S/P	4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	4010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	4010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			NEW	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	4010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			NEW	X		U	U	N	EG/ER	N	+	-	1, 14

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	4011		<b>Outlays from discretionary balances</b>																				
S/P	4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	4011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	4011	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			BAL	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	4011	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			BAL	X		U	U	N	EG/ER	N	+	-	1, 14
S/P	4011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4020		<b>Outlays, gross (total)</b>																				
S/P			<b>This line is calculated. Equals sum of lines 4010 through 4011.</b>																				
S/P			<b>Offsets against gross budget authority and outlays:</b>																				
S/P			<b>Offsetting collections (collected) from:</b>																				
S/P	4030		<b>Federal sources (-)</b>																				
S/P	4030	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	422200	Unfilled Customer Orders With Advance	E	D/C	R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4030	422200	Unfilled Customer Orders With Advance	B	D/C	R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4030	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D		F		X		U	U	N	EG	N	-	+	
S/P	4030	427100	Actual Program Fund Subsidy Collected	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427500	Actual Collections From Liquidating Fund	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427600	Actual Collections From Financing Fund	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4030	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4031		<b>Interest on Federal securities (-)</b>																				
S/P	4031	427300	Interest Collected From Treasury	E	D/C	D				D				X		U	U	X/N	EG/EP/ER/TR	N	-	+	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4031	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				D				X		U	U	X/N	EP/ER/TR	N	-	+	
S/P	<b>4033</b>	<b>Non-Federal sources (-)</b>																					
S/P	4033	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	422200	Unfilled Customer Orders With Advance	E	D/C	R				D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	4033	422200	Unfilled Customer Orders With Advance	B	D/C	R				D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	4033	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				D		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426100	Actual Collections of Business-Type Fees	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426100	Actual Collections of Business-Type Fees	E	D	D				D				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4033	426200	Actual Collections of Loan Principal	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426300	Actual Collections of Loan Interest	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426400	Actual Collections of Rent	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4033	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	R				D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	D				D		N		X		U/E	U/E	X/K/N	EG	N	-	+	
S/P	4033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	<b>4034</b>	<b>Offsetting governmental collections (-)</b>																					
S/P	4034	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				D		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4034	426000	Actual Collections of Governmental-Type Fees	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4034	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	<b>4040</b>	<b>Offsets against gross budget authority and outlays (total) (-)</b>																					
S/P		<b>This line is calculated. Equals the sum of lines 4030 through 4034.</b>																					
S/P		<b>Additional offsets against gross budget authority only:</b>																					
S/P	<b>4050</b>	<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																					
S/P	4050	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	4050	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4050	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	425100	Reimbursements Earned - Receivable	E	D/C	R				D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	4050	425100	Reimbursements Earned - Receivable	B	D/C	R				D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	4050	428300	Interest Receivable From Treasury	E	D/C	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4050	428300	Interest Receivable From Treasury	B	D/C	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4050	428500	Receivable From the Liquidating Fund	E	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4050	428500	Receivable From the Liquidating Fund	B	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4050	428600	Receivable From the Financing Fund	E	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4050	428600	Receivable From the Financing Fund	B	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4050	428700	Other Federal Receivables	E	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4050	428700	Other Federal Receivables	B	D	D				D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4050	428700	Other Federal Receivables	E	D	D				D				X		U	U	X/N	ES/ET	N	-	+	1,6
S/P	4050	428700	Other Federal Receivables	B	D	D				D				X		U	U	X/N	ES/ET	N	+	-	1,6
S/P	4050	428700	Other Federal Receivables	E	D	R				D				X		U	U	N	ER	N	-	+	1
S/P	4050	428700	Other Federal Receivables	B	D	R				D				X		U	U	N	ER	N	+	-	1
<b>S</b>	<b>4051</b>	<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																					
S	4051	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S	4051	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S	4051	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				D		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	425100	Reimbursements Earned - Receivable	E	D/C	R				D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S	4051	425100	Reimbursements Earned - Receivable	B	D/C	R				D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S	4051	428300	Interest Receivable From Treasury	E	D/C	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4051	428300	Interest Receivable From Treasury	B	D/C	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4051	428500	Receivable From the Liquidating Fund	E	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4051	428500	Receivable From the Liquidating Fund	B	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4051	428600	Receivable From the Financing Fund	E	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4051	428600	Receivable From the Financing Fund	B	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4051	428700	Other Federal Receivables	E	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4051	428700	Other Federal Receivables	B	D	D				D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4051	428700	Other Federal Receivables	E	D	D				D				X		E		K/N	ES/ET	N	-	+	1,6
S	4051	428700	Other Federal Receivables	B	D	D				D				X		E		K/N	ES/ET	N	+	-	1,6
<b>P</b>	<b>4052</b>	<b>Offsetting collections credited to expired accounts</b>																					
P	4052	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	422200	Unfilled Customer Orders With Advance	E	D/C	R				D		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
P	4052	422200	Unfilled Customer Orders With Advance	B	D/C	R				D		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
P	4052	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				D		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	4052	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				D		E/F		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				D		N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				D		F		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	426000	Actual Collections of Governmental-Type Fees	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426100	Actual Collections of Business-Type Fees	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426100	Actual Collections of Business-Type Fees	E	D	D				D				X			E	K/N	ES/ET	N	+	-	6
P	4052	426200	Actual Collections of Loan Principal	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426300	Actual Collections of Loan Interest	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426400	Actual Collections of Rent	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				D				X			E	K/N	ES/ET	N	+	-	6
P	4052	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	R				D		N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	E	D	D				D		N		X			E	K/N	EG	N	+	-	
P	4052	427100	Actual Program Fund Subsidy Collected	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427500	Actual Collections From Liquidating Fund	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427600	Actual Collections From Financing Fund	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				D				X			E	K/N	ES/ET	N	+	-	6
P	4052	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D		F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
<b>S/P</b>	<b>4053</b>	<b>Recoveries of prior year paid obligations, unexpired accounts</b>																					
S/P	4053	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D		F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4053	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D		E/F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
<b>S</b>	<b>4054</b>	<b>Recoveries of prior year paid obligations, expired accounts</b>																					
S	4054	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				D		F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4054	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				D		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4055		<b>Adjustment for change in allocation (offsetting collection portion/collected)</b>																				
S/P	4055	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	E	D	D		S		D		F		X		U	U	N	EG	N	+	-	
S	4056		<b>Anticipated offsetting collections (+ or -)</b>																				
S	4056	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D/R		S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	406000	Anticipated Collections From Non-Federal Sources	E	D	D				D		N				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	407000	Anticipated Collections From Federal Sources	E	D	D				D		E/F				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D/R		S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	421000	Anticipated Reimbursements	E	D/C	R				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S/P	4060		<b>Additional offsets against budget authority only (total)</b>																				
S			This line is calculated. Equals sum of lines 4050, 4051, 4053, 4054, 4055 and 4056.																				
P			This line is calculated. Equals sum of lines 4050, 4052 and 4053.																				
S/P	4070		<b>Budget authority, net (discretionary)</b>																				
S			This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051, 4053, 4054, 4055 and 4056.																				
P			This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4053.																				
S/P	4080		<b>Outlays, net (discretionary)</b>																				
S/P			This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																				
S/P			<b>Mandatory:</b>																				
S/P			<b>Gross budget authority and outlays:</b>																				
S/P	4090		<b>Budget authority, gross</b>																				
S			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1255, 1270 through 1276, 1400 through 1432, 1600 through 1632, and 1800 through 1844].																				
P			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1240, 1270 through 1275, 1400 through 1424, 1600 through 1622, and 1800 through 1827].																				
S/P			<b>Outlays, gross</b>																				

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4100		<b>Outlays from new mandatory authority</b>																				
S/P	4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				M		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E				M		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	4100	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				M		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	4100	490800	Authority Outlaid Not Yet Disbursed	E	D/C	D/R	A/E				M		NEW	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	4100	490800	Authority Outlaid Not Yet Disbursed	B	D/C	D/R	A/E				M		NEW	X		U	U	N	EG/ER	N	+	-	1, 14
S/P	4101		<b>Outlays from mandatory balances</b>																				
S/P	4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				M		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E				M		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	4101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				M		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4101	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				M		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	4101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4110		<b>Outlays, gross (total)</b>																				
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				M		BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 18
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E				M		BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 18
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E				M			X		U	U	N	EP/ER	D/G	-	+	1, 18
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E				M			X		U	U	N	EP/ER	D/G	+	-	1, 18
S/P	4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E				M		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E				M			X		U	U	N	EP/ER	D/G	-	+	13
S/P	4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				M		BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	19
S/P	4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E				M			X		U	U	N	EP/ER	D/G	-	+	19
S/P	4110	490800	Authority Outlaid Not Yet Disbursed	E	D/C	D/R	A/E				M		NEW	X		U	U	N	EG/ER	N	-	+	1, 14
S/P	4110	490800	Authority Outlaid Not Yet Disbursed	B	D/C	D/R	A/E				M		NEW	X		U	U	N	EG/ER	N	+	-	1, 14
S/P	4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E				M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E				M			X		U	U	N	EP/ER	D/G	-	+	13
S/P			<b>Offsets against gross budget authority and outlays:</b>																				
S/P			<b>Offsetting collections (collected) from:</b>																				
S/P	4120		<b>Federal sources (-)</b>																				
S/P	4120	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D					M		F	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	422200	Unfilled Customer Orders With Advance	E	D/C	R					M		F	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4120	422200	Unfilled Customer Orders With Advance	B	D/C	R					M		F	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7



SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4120	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	427100	Actual Program Fund Subsidy Collected	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4120	427100	Actual Program Fund Subsidy Collected	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427500	Actual Collections From Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4120	427500	Actual Collections From Liquidating Fund	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427600	Actual Collections From Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4120	427600	Actual Collections From Financing Fund	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4120	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	12
S/P	4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4121	<b>Interest on Federal securities (-)</b>																					
S/P	4121	427300	Interest Collected From Treasury	E	D/C	D				M				X		U	U	X/N	EG/EP/ER/TR	N	-	+	
S/P	4121	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D				M				X		U	U	X/N	EP/ER/TR	N	-	+	
S/P	4122	<b>Interest on uninvested funds (-)</b>																					
S/P	4122	427300	Interest Collected From Treasury	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	<b>Non-Federal sources (-)</b>																					
S/P	4123	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				M		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	422200	Unfilled Customer Orders With Advance	E	D/C	R				M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4123	422200	Unfilled Customer Orders With Advance	B	D/C	R				M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4123	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				M		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				M		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	4123	426100	Actual Collections of Business-Type Fees	E	D	D				M				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4123	426200	Actual Collections of Loan Principal	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426200	Actual Collections of Loan Principal	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	426200	Actual Collections of Loan Principal	E	D	R				M				X		U	U	N	EP	G	-	+	
S/P	4123	426300	Actual Collections of Loan Interest	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426300	Actual Collections of Loan Interest	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	426300	Actual Collections of Loan Interest	E	D/C	R				M				X		U	U	N	EP	G	-	+	
S/P	4123	426400	Actual Collections of Rent	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426400	Actual Collections of Rent	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	426500	Actual Collections From Sale of Foreclosed Property	E	D	R				M				X		U	U	N	EP	G	-	+	
S/P	4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U/E	X/K/N	ES/ET	N	-	+	6
S/P	4123	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	E	D/C	D				M				X		U	U	N	EP	N	-	+	
S/P	4123	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services	E	D	D				M		N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D				M		N		X		U	U	N	EP/ER	D/G	-	+	
S/P	4123	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				M		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D				M		E/N		X		U	U	N	EP/ER	D/G	-	+	12
S/P	4123	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R				M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4124	<b>Offsetting governmental collections (-)</b>																					
S/P	4124	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				M		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4124	426000	Actual Collections of Governmental-Type Fees	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4124	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4130	<b>Offsets against gross budget authority and outlays (total) (-)</b>																					
S/P		<b>This line is calculated. Equals the sum of lines 4120 through 4124.</b>																					
S/P		<b>Additional offsets against gross budget authority only:</b>																					
S/P	4140	<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																					
S/P	4140	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4140	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	4140	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7
S/P	4140	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	4140	422300	Uncollected Subsidy from Program Account	E	D/C	D				M		F		X		U	U	N	EP/ER	D/G	-	+	1,7
S/P	4140	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	+	-	1
S/P	4140	422300	Uncollected Subsidy from Program Account	E	D	D				M		F		X		U	U	N	EG/EP	N	-	+	1
S/P	4140	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	+	-	1
S/P	4140	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4140	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4140	425100	Reimbursements Earned - Receivable	E	D/C	R				M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S/P	4140	425100	Reimbursements Earned - Receivable	B	D/C	R				M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S/P	4140	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	1,7
S/P	4140	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	1,7
S/P	4140	428300	Interest Receivable From Treasury	E	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	4140	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	4140	428300	Interest Receivable From Treasury	E	D/C	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	4140	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	4140	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	4140	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	4140	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	4140	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	4140	428700	Other Federal Receivables	E	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140	428700	Other Federal Receivables	B	D	D				M				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140	428700	Other Federal Receivables	E	D	D				M				X		U	U	X/N	ES/ET	N	-	+	1,6
S/P	4140	428700	Other Federal Receivables	B	D	D				M				X		U	U	X/N	ES/ET	N	+	-	1,6
S/P	4140	428700	Other Federal Receivables	E	D	R				M				X		U	U	N	ER	N	-	+	1
S/P	4140	428700	Other Federal Receivables	B	D	R				M				X		U	U	N	ER	N	+	-	1
<b>S</b>	<b>4141</b>	<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																					
S	4141	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7
S	4141	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1,7
S	4141	422500	Expenditure Transfers From Trust Funds - Receivable	E	D	D				M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				M		F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	425100	Reimbursements Earned - Receivable	E	D/C	R				M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1,7

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	4141	425100	Reimbursements Earned - Receivable	B	D/C	R				M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S	4141	428300	Interest Receivable From Treasury	E	D/C	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4141	428300	Interest Receivable From Treasury	B	D/C	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141	428500	Receivable From the Liquidating Fund	E	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4141	428500	Receivable From the Liquidating Fund	B	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141	428600	Receivable From the Financing Fund	E	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4141	428600	Receivable From the Financing Fund	B	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141	428700	Other Federal Receivables	E	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4141	428700	Other Federal Receivables	B	D	D				M				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141	428700	Other Federal Receivables	E	D	D				M				X		E		K/N	ES/ET	N	-	+	1, 6
S	4141	428700	Other Federal Receivables	B	D	D				M				X		E		K/N	ES/ET	N	+	-	1, 6
<b>P</b>	<b>4142</b>	<b>Offsetting collections credited to expired accounts</b>																					
P	4142	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D				M		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	422200	Unfilled Customer Orders With Advance	E	D/C	R				M		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
P	4142	422200	Unfilled Customer Orders With Advance	B	D/C	R				M		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
P	4142	423110	Unfilled Customer Orders With Advance - Transferred - With Offset	E	D	R				M		F		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	E	D	R				M		E/F		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R				M		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R				M		N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D				M		F		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426000	Actual Collections of Governmental-Type Fees	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426100	Actual Collections of Business-Type Fees	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426100	Actual Collections of Business-Type Fees	E	D	D				M				X			E	K/N	ES/ET	N	+	-	6
P	4142	426200	Actual Collections of Loan Principal	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426300	Actual Collections of Loan Interest	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426400	Actual Collections of Rent	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426500	Actual Collections From Sale of Foreclosed Property	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D	D				M				X			E	K/N	ES/ET	N	+	-	6
P	4142	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427100	Actual Program Fund Subsidy Collected	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427500	Actual Collections From Liquidating Fund	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427600	Actual Collections From Financing Fund	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D				M				X			E	K/N	ES/ET	N	+	-	6
P	4142	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R				M		F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	4142	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R					M	E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	<b>4143</b>	<b>Recoveries of prior year paid obligations, unexpired accounts</b>																					
S/P	4143	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D					M	F/N		X		U	U	N	EP/ER	D/G	+	-	
S/P	4143	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R					M	F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4143	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D					M	E/F/N		X		U	U	N	EP/ER	D/G	+	-	12
S/P	4143	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R					M	E/F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	<b>4144</b>	<b>Recoveries of prior year paid obligations, expired accounts</b>																					
S	4144	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D	D/R					M	F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4144	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C	D/R					M	E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	<b>4146</b>	<b>Anticipated offsetting collections (+ or -)</b>																					
S	4146	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D		S			M					U		N	EP/ER	D/G	-	+	2
S	4146	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C	D/R		S			M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	406000	Anticipated Collections From Non-Federal Sources	E	D	D					M	N				U		N	EP/ER	D/G	-	+	2
S	4146	406000	Anticipated Collections From Non-Federal Sources	E	D	D					M	N				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	407000	Anticipated Collections From Federal Sources	E	D	D					M	E/F				U		N	EP/ER	D/G	-	+	2
S	4146	407000	Anticipated Collections From Federal Sources	E	D	D					M	E/F				U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		S			M					U		N	EP/ER	D/G	-	+	2
S	4146	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D/R		S			M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	421000	Anticipated Reimbursements	E	D/C	R					M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	E	C	D					M					U		N	ER	N	-	+	2
S	4146	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D					M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S/P	<b>4150</b>	<b>Additional offsets against budget authority only (total)</b>																					
S		<b>This line is calculated. Equals sum of lines 4140, 4141, 4143, 4144 and 4146.</b>																					
P		<b>This line is calculated. Equals sum of lines 4140, 4142 and 4143.</b>																					

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	4160		<b>Budget authority, net (mandatory)</b>																				
S			This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141, 4143, 4144 and 4146.																				
P			This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4143.																				
S/P	4170		<b>Outlays, net (mandatory)</b>																				
S/P			This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																				
S/P			<b>Budget authority and outlays, net (total)</b>																				
S/P	4180		<b>Budget authority, net (total)</b>																				
S/P			This line is calculated. Equals sum of lines 4070 and 4160.																				
S/P	4190		<b>Outlays, net (total)</b>																				
S/P			This line is calculated. Equals sum of lines 4080 and 4170.																				
P			<b>MEMORANDUM (NON-ADD) ENTRIES:</b>																				
P			<b>Investments in Federal securities</b>																				
P	5000		<b>Total investments, SOY: Federal securities: Par value</b>																				
P	5000	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	B	D/C							F/N					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5000	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	B	D/C							F/N					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5000	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							F					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5000	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	B	D/C							F					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5001		<b>Total investments, EOY: Federal securities: Par value</b>																				
P	5001	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C							F/N					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5001	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	D/C							F/N					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5001	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							F					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
P	5001	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C							F					U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
<b>P</b>			<b>Investments in non-Federal securities:</b>																				
<b>P</b>	<b>5010</b>		<b>Total investments, SOY: non-Federal securities: Market value (+ or -)</b>																				
P	5010	161800	Market Adjustment - Investments	B	D/C							E/N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5010	161800	Market Adjustment - Investments	B	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5010	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							E/N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5010	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5010	169000	Other Non-Federal Investments	B	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5010	169000	Other Non-Federal Investments	B	D/C							N					U	X/N	EP/ER	D/G	+	-	
<b>P</b>	<b>5011</b>		<b>Total investments, EOY: non-Federal securities: Market value (+ or -)</b>																				
P	5011	161800	Market Adjustment - Investments	E	D/C							E/N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5011	161800	Market Adjustment - Investments	E	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							E/N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5011	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5011	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5011	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5011	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C							N					U	X/N	EP/ER	D/G	+	-	
P	5011	169000	Other Non-Federal Investments	E	D/C							N					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5011	169000	Other Non-Federal Investments	E	D/C							N					U	X/N	EP/ER	D/G	+	-	
<b>P</b>	<b>5012</b>		<b>Total investments, SOY: non-Federal securities: Market value (means of financing)</b>																				

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P			This line is not required to be supported by the USSGL.																				
P	5013		Total investments, EOY: non-Federal securities: Market value (means of financing)																				
P			This line is not required to be supported by the USSGL.																				
P			Contract authority:																				
P	5050		Unfunded contract authority, SOY																				
P	5050	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				D/M				X			U	X/N	ET	N	+	-	3
P	5050	413700	Transfers of Contract Authority - Allocation	B	D/C	D				D/M		F		X			U	X/N	ET	N	+	-	3
P	5050	413900	Contract Authority Carried Forward	B	D	D				D/M							U	X/N	EG/EP/ER/ES/ET	N	+	-	3
P	5050	415300	Transfers of Contract Authority - Non-Allocation	B	D/C	D				M		F	BAL/NEW	X			U	X/N	ET	N	+	-	3
P	5051		Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)																				
P	5051	413100	Current-Year Indefinite Contract Authority	E	D/C	D				D/M				P			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5051	413120	Current-Year Definite Contract Authority	E	D/C	D				D/M				P			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5051	413200	Substitution of Contract Authority	E	D/C	D/R		S		M				P			U	X/N	ER	N	+	-	
P	5051	413300	Decreases to Indefinite Contract Authority	E	D/C	D				D/M				P			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5051	413400	Indefinite Contract Authority Withdrawn	E	D/C	D				D/M				P			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5051	413415	Adjustment for Definite Contract Authority - Prior-Year	E	D/C	D				M				P			U	X/N	ET	N	+	-	
P	5051	413500	Contract Authority Liquidated	E	D/C	D		P/S		D/M				B/P			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5051	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C	D				D/M				P			U	X/N	ET	N	+	-	
P	5051	413700	Transfers of Contract Authority - Allocation	E	D/C	D				M		F		B/P			U	X/N	ET	N	+	-	
P	5051	415300	Transfers of Contract Authority - Non-Allocation	E	D/C	D				M		F	BAL/NEW	B/P			U	X/N	ET	N	+	-	
P	5051	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P	ATB/OTR		U	X/K/N	ET	N	+	-	
P	5051	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P	OTR		U	X/K/N	EG/EP/ER	N	+	-	
P	5051	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		M				P	OTR		U	N	ES	N	+	-	
P	5051	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		C		D/M				P	OTR		U	X/K/N	EG/EP/ER/ET	N	+	-	
P	5052		Unfunded contract authority, EOY																				
P	5052	413000	Appropriation to Liquidate Contract Authority Withdrawn	E	D/C	D				D				B/P/X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413100	Current-Year Indefinite Contract Authority	E	D/C	D				D/M				P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413120	Current-Year Definite Contract Authority	E	D/C	D				D/M				P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413200	Substitution of Contract Authority	E	D/C	D/R		S		M				P/X			U	X/N	ER	N	+	-	
P	5052	413300	Decreases to Indefinite Contract Authority	E	D/C	D				D/M				P/X			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413400	Indefinite Contract Authority Withdrawn	E	D/C	D				D/M				P/X			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413415	Adjustment for Definite Contract Authority - Prior-Year	E	D/C	D				M				P/X			U	X/N	ET	N	+	-	
P	5052	413500	Contract Authority Liquidated	E	D/C	D		P/S		D/M				B/P/X			U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5052	413600	Contract Authority To Be Liquidated by Trust Funds	E	C	D				D/M				P/X			U	X/N	ET	N	+	-	
P	5052	413700	Transfers of Contract Authority - Allocation	E	C	D				M		F		B/P/X			U	X/N	ET	N	+	-	



SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	5052	413900	Contract Authority Carried Forward	E	D	D				D/M							U	X/N	EG/EP/ER/ES/ET	N	+	-	3
P	5052	415300	Transfers of Contract Authority - Non-Allocation	E	D/C	D				M		F	BAL/NEW	B/P/X			U	X/N	ET	N	+	-	
P	5052	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	E	D/C	D				D		F		B/P/X			U	X/N	ET	N	+	-	
P	5052	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	E	D/C	D				D		F		B/P/X			U	X/N	ET	N	+	-	
P	5052	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P/X	ATB/OTR		U	X/K/N	ET	N	+	-	
P	5052	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		D/M				B/P/X	OTR		U	X/K/N	EG/EP/ER	N	+	-	
P	5052	439200	Permanent Reduction - New Budget Authority	E	D/C	D		C		M				P	OTR		U	N	ES	N	+	-	
P	5052	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D		C		D/M				P/X	OTR		U	X/K/N	EG/EP/ER/ET	N	+	-	
P	5054	Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5055	Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5061	Limitation on obligations (Transportation trust funds)																					
P		This line is not required to be supported by the USSGL.																					
P		Outstanding debt (special and non-revolving trust funds only):																					
P	5080	Outstanding debt, SOY (-)																					
P	5080	251000	Principal Payable to the Bureau of the Fiscal Service	B	D/C							F					U	X/N	ES/ET	N	+	-	
P	5080	259000	Other Debt	B	D/C							F/G					U	X/N	ES/ET	N	+	-	
P	5080	259100	Repayable Advance Debt	B	D/C							F					U	X/N	ES/ET	N	+	-	
P	5080	259200	Appropriated Debt	B	D/C							F/G					U	X/N	ES/ET	N	+	-	
P	5081	Outstanding debt, EOY (-)																					
P	5081	251000	Principal Payable to the Bureau of the Fiscal Service	E	D/C							F					U	X/N	ES/ET	N	+	-	
P	5081	259000	Other Debt	E	D/C							F/G					U	X/N	ES/ET	N	+	-	
P	5081	259100	Repayable Advance Debt	E	D/C							F					U	X/N	ES/ET	N	+	-	
P	5081	259200	Appropriated Debt	E	D/C							F/G					U	X/N	ES/ET	N	+	-	
P	5082	Borrowing (-)																					
P	5082	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D	D		B		D/M		F		X	SEQ/XXX		U	X/N	ES/ET	N	-	+	
P	5082	414500	Borrowing Authority Converted to Cash	E	C	D				D/M	F/P/T						U	X/N	ES/ET	N	+	-	
P		Unavailable unobligated balances:																					
P	5090	Unexpired unavailable balance, SOY: Offsetting collections																					

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5090	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			U	X/N	EG/EP/ER	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		U	X/N	EG/TR	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		U	X/N	EP/ER	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		U	X/N	ET	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C	R		S		M				P	SEQ		U	N	EG/EP/TR	N	-	+	
P	5090	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		U	X/N	EG/EP/ER/TR	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	ATB/OTR/SEQ		U	X/N	EG/TR	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		U	X/N	EG/TR	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	OTR/SEQ		U	X/N	EP/ER	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	OTR/SEQ		U	X/N	EP/ER	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	SEQ		U	X/N	ET	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	SEQ		U	X/N	ET	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ		U	X/N	ES	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	OTR/SEQ		U	N	EG	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				P	SEQ		U	N	EG/EP/TR	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ		U	N	EG/EP/TR	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	SEQ		U	N	ET	N	-	+	8
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	R		S		M				X	SEQ		U	N	ER	N	-	+	
P	5090	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		S		D/M				X			U	N	EP	N	-	+	
P	5090	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D/M				X			U	X/N	EG/EP/ER	N	-	+	
P	5090	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			U	X/N	EG/EP/ER	N	-	+	
P	5090	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X			U	N	EG/ER	N	-	+	
P	5090	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	R		S		D				B/P			U	N	EG/ER	N	-	+	
<b>P</b>	<b>5091</b>	<b>Expiring unavailable balance: Offsetting collections (-)</b>																					
P	5091	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			U	X	EG/EP/ER	N	+	-	
P	5091	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D	D/R				D/M				X			U	X	EG/EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		U	X	EG/TR	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		U	X	EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		U	X	ET	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	ATB/OTR/SEQ		U	X	EG/TR	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	OTR/SEQ		U	X	EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	SEQ		U	X	ET	N	+	-	
P	5091	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		U	X	EG/EP/ER/TR	N	+	-	
P	5091	438300	Temporary Reduction - Prior-Year Balances	E	C	D		S		D/M				X	OTR/SEQ		U	X	EG/EP/ER/TR	N	+	-	
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	ATB/OTR/SEQ		U	X	EG/TR	N	+	-	8
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	OTR/SEQ		U	X	EP/ER	N	+	-	8

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	SEQ		U	X	ET	N	+	-	8
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				X	SEQ		U	X	EG/EP/TR	N	+	-	8
P	5091	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			U	X	EG/EP/ER	N	+	-	
P	5091	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D/M				X			U	X	EG/EP/ER	N	+	-	
P	5091	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X			U	N	EG	N	+	-	
<b>P</b>	<b>5092</b>	<b>Unexpired unavailable balance, EOY: Offsetting collections</b>																					
P	5092	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			U	N	EG/EP/ER	N	-	+	
P	5092	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D	D/R				D/M				X			U	N	EG/EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		U	N	EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		U	N	ET	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C	D		S		M				X	SEQ		U	N	ES	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	OTR/SEQ		U	N	EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C	D		S		D/M				X	SEQ		U	N	ET	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C	R		S		M				P/X	SEQ		U	N	EG/EP/ER/TR	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	C	D		S		D/M				X	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	C	R		S		D				X	OTR		U	N	EG	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	C	R		S		M				X	SEQ		U	N	ER	N	-	+	
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	OTR/SEQ		U	N	EP/ER	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	SEQ		U	N	ET	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				X	SEQ		U	N	ES	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		D				X	OTR/SEQ		U	N	EG	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				P/X	SEQ		U	N	EG/EP/TR	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		D				X	SEQ		U	N	ET	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		M				P	SEQ		U	X/K/N	ES	N	-	+	8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C	R		S		M				X	SEQ		U	N	ER	N	-	+	
P	5092	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D		S		D/M				X			U	N	EP	N	-	+	
P	5092	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	E	D	D		S		D/M				X			U	N	EP	N	-	+	
P	5092	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			U	N	EG/EP/ER	N	-	+	
P	5092	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D/M				X			U	N	EG/EP/ER	N	-	+	
P	5092	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	R		S		D				B/P			U	N	EG/ER	N	-	+	
P	5092	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	R		S		D				X			U	N	EG/ER	N	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P			<b>Equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 5091.</b>																				
P	5093		<b>Expired unavailable balance, SOY: Offsetting collections</b>																				
P	5093	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			E	K/N	EG	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		E	K/N	EP/ER	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		E	K/N	ET	N	-	+	
P	5093	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		E	K/N	EG/EP/ER/TR	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	OTR/SEQ		E	K/N	EP/ER	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	OTR/SEQ		E	K/N	EP/ER	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D/M				X	SEQ		E	K/N	ET	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P	SEQ		E	K/N	ET	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ		E	K/N	EG/EP/ER/TR	N	-	+	8
P	5093	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D/M				X			E	K/N	EG	N	-	+	
P	5093	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			E	K/N	EG	N	-	+	
P	5093	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	R		S		D				X			U	N	EG	N	-	+	
P	5094		<b>Canceling unavailable balance: Offsetting collections (-)</b>																				
P	5094	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			E	K	EG	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		E	K	EG/TR	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		E	K	EP/ER	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		E	K	ET	N	+	-	
P	5094	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		E	K	EG/EP/ER/TR	N	+	-	
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	ATB/OTR/SEQ		E	K	EG/TR	N	+	-	8
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	OTR/SEQ		E	K	EP/ER	N	+	-	8
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	SEQ		E	K	ET	N	+	-	8
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				X	SEQ		E	K	EG/EP/ER/TR	N	+	-	8
P	5094	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			E	K	EG	N	+	-	
P	5094	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D/M				X			E	K	EG	N	+	-	
P	5095		<b>Expired unavailable balance, EOY: Offsetting collections</b>																				
P	5095	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R				D/M				P			E	N	EG	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	OTR/SEQ		E	N	EP/ER	N	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C	D		S		D/M				P	SEQ		E	N	ET	N	-	+	
P	5095	438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S		D/M				P	OTR/SEQ		E	N	EG/EP/ER/TR	N	-	+	
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	8
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	OTR/SEQ		E	N	EP/ER	N	-	+	8
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S		D/M				P/X	SEQ		E	N	ET	N	-	+	8
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S		M				X	SEQ		E	N	EG/EP/ER/TR	N	-	+	8
P	5095	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	D/C	D		S		D/M				B/P			E	N	EG	N	-	+	
P	5095	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	E	C	D		S		D/M				X			E	N	EG	N	-	+	
P			<b>Equals the amount on line 5093 minus the amount on line 5094</b>																				
P	<b>5096</b>		<b>Unexpired unavailable balance, SOY: Appropriations</b>																				
P	5096	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D/C	D		P		D				P			U	X/N	EG	N	+	-	
P	5096	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	E	D	D				D				P			U	N	ES	N	+	-	
P	5096	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D/M				P	SEQ		U	X/N	EP/ER	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D/M				X	SEQ		U	X/N	EP/ER	N	-	+	8
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D/M				P	SEQ		U	X/N	EP/ER	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	D		X		M				X	SEQ		U	N	EP/ES	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		X		M				P	SEQ		U	N	EP/ES	N	-	+	
P	5096	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				B/P			U	X/N	EG	N	-	+	
P	5096	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		D				X			U	X/N	EG	N	-	+	
P	5096	439730	Appropriations Temporarily Precluded From Obligation	E	C	D				D				B/P			U	X/N	ES	N	-	+	
P	5096	439730	Appropriations Temporarily Precluded From Obligation	B	C	D				D				X			U	X/N	ES	N	-	+	
P	<b>5097</b>		<b>Expiring unavailable balance: Appropriations (-)</b>																				
P	5097	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D/C	D		P		D				X			U	X	EG	N	+	-	
P	5097	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	E	D	D				D				X			U	X	ES	N	+	-	
P	5097	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D/M				P	SEQ		U	X	EP/ER	N	+	-	
P	5097	438200	Temporary Reduction - New Budget Authority	E	C	D		P		D/M				X	SEQ		U	X	EP/ER	N	+	-	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5097	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D/M				P/X	SEQ		U	X	EP/ER	N	+	-	8
P	5097	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				X			U	X	EG	N	+	-	8
P	5097	439730	Appropriations Temporarily Precluded From Obligation	E	C	D				D				X			U	X	ES	N	+	-	
<b>P</b>	<b>5098</b>	<b>Unexpired unavailable balance, EOY: Appropriations</b>																					
P	5098	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D/C	D		P		D				X			U	N	EG	N	-	+	
P	5098	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	E	D	D				D				X			U	N	ES	N	-	+	
P	5098	438200	Temporary Reduction - New Budget Authority	E	D/C	D		P		D/M				P	SEQ		U	N	EP/ER	N	-	+	
P	5098	438200	Temporary Reduction - New Budget Authority	E	C	D		P		D/M				X	SEQ		U	N	EP/ER	N	-	+	
P	5098	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P		D/M				P/X	SEQ		U	N	EP/ER	N	-	+	8
P	5098	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C	D		X		M				X	SEQ		U	N	EP/ES	N	-	+	
P	5098	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		P		D				X			U	N	EG	N	-	+	8
P	5098	439730	Appropriations Temporarily Precluded From Obligation	E	D/C	D				D				P			U	N	ES	N	-	+	
P	5098	439730	Appropriations Temporarily Precluded From Obligation	E	C	D				D				X			U	N	ES	N	-	+	
<b>P</b>		<b>Equals the amount on line 5096 minus the sum of the amounts on lines 1103, 1132, 1203, 1232, and 5097 for revolving funds only.</b>																					
<b>P</b>	<b>5099</b>	<b>Unexpired unavailable balance, SOY: Unfunded contract authority</b>																					
P	5099	438200	Temporary Reduction - New Budget Authority	E	D/C	D		C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5099	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		C		D/M				X	SEQ		U	N	ES/ET	N	-	+	8
P	5099	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5099	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C		M				X	SEQ		U	X/N	ES/ET	N	-	+	
P	5099	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C		D/M				X			U	X/N	ES/ET	N	-	+	3, 8
P	5099	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C		D/M				B/P/X			U	X/K/N	ES/ET	N	-	+	

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
<b>P</b>	<b>5100</b>		<b>Unexpired unavailable balance, EOY: Unfunded contract authority</b>																				
P	5100	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	E	D	D		C		M				X			U	X/N	ET	N	-	+	
P	5100	438200	Temporary Reduction - New Budget Authority	E	D/C	D		C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5100	438200	Temporary Reduction - New Budget Authority	E	C	D		C		D/M				X	SEQ		U	N	ES/ET	N	-	+	
P	5100	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C		D/M				P/X	SEQ		U	N	ES/ET	N	-	+	8
P	5100	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		C		D/M				B/P/X			U	X/K/N	ES/ET	N	-	+	
<b>P</b>			<b>Equals the amount on line 5099 minus the sum of the amounts on lines 1603 and 1621.</b>																				
<b>P</b>	<b>5101</b>		<b>Unexpired unavailable balance, SOY: Borrowing authority</b>																				
P	5101	438200	Temporary Reduction - New Budget Authority	E	D/C	D		B		D/M	F/P/T			P	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5101	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		B		D/M	F/P/T			X	SEQ		U	N	EP/ER/ES/ET	N	-	+	8
P	5101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		B		D/M	F/P/T			P	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5101	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		B		M				X			U	N	EP	N	-	+	
P	5101	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		B		M				B/P			U	N	EP	N	-	+	
<b>P</b>	<b>5102</b>		<b>Unexpired unavailable balance, EOY: Borrowing authority</b>																				
P	5102	438200	Temporary Reduction - New Budget Authority	E	D/C	D		B		D/M	F/P/T			P	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5102	438200	Temporary Reduction - New Budget Authority	E	C	D		B		D/M	F/P/T			X	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5102	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		B		D/M	F/P/T			P/X	SEQ		U	N	EP/ER/ES/ET	N	-	+	8
P	5102	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	D/C	D		B		M				B/P			U	N	EP	N	-	+	
P	5102	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	E	C	D		B		M				X			U	N	EP	N	-	+	
<b>P</b>			<b>Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e., only previously sequestered amount) and 1421.</b>																				

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5103		<b>Unexpired unavailable balance, SOY: Fulfilled purpose</b>																				
P	5103	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				D/M				X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	5104		<b>Unexpired unavailable balance, EOY: Fulfilled purpose</b>																				
P	5104	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C	D				D/M				P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	5104	436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	E	D	D				D/M				X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P			<b>International Monetary Fund:</b>																				
P	5110		<b>IMF quota reserve tranche increase (P.L. xxx-xxx)</b>																				
P	5110	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	E	D/C	D				D/M				X			U	N	EG	N	+	-	
P	5111		<b>IMF quota letter of credit increase (P.L. xxx-xxx)</b>																				
P	5111	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	E	D/C	D				D/M				X			U	N	EG	N	+	-	
P	5112		<b>IMF quota reserve tranche, total</b>																				
P	5112	119333	International Monetary Fund - Reserve Position	E	D/C												U	N	EG	N	+	-	
P	5113		<b>IMF quota letter of credit, total</b>																				
P	5113	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E	D/C												U	N	EG	N	+	-	
P	5113	119307	International Monetary Fund - Dollar Deposits With the IMF	E	D/C												U	N	EG	N	+	-	
P	5113	119309	International Monetary Fund - Currency Holdings	E	D/C												U	N	EG	N	+	-	
P	5114		<b>New Arrangements to Borrow (P.L. xxx-xxx)</b>																				
P	5114	411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	E	D	D				D/M							U	N	EG	N	+	-	
P	5115		<b>New Arrangements to Borrow (exchange rate)</b>																				
P	5115	411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	E	D	D				D/M							U	N	EG	N	+	-	
P	5116		<b>New Arrangements to Borrow, total</b>																				
P	5116	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	E	D/C	D				D/M				X			U	N	EG	N	-	+	
P			<b>Discretionary mandated transfers:</b>																				



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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	5200		Discretionary mandated transfer to other accounts (-)																				
P			This line is not required to be supported by the USSGL.																				
P	5201		Discretionary mandated transfer from other accounts																				
P			This line is not required to be supported by the USSGL.																				
S/P			Unexpended balances:																				
S/P			Unobligated balance:																				
S/P	5311		Direct unobligated balance, start of year																				
S/P	5311	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	B	D	D				M				X		U	U	X/N	EG	N	+	-	
S/P	5311	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		D/M	F			X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	5311	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M	F			X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	5311	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D/M	F			X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	5311	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				D/M				X		U	U	X/N	ET	N	+	-	
S/P	5311	413700	Transfers of Contract Authority - Allocation	B	D/C	D				D/M	F			X		U	U	X/N	ET	N	+	-	
S/P	5311	413900	Contract Authority Carried Forward	B	D	D				D/M						U	U	X/N	EG/EP/ER/ES/ET	N	+	-	
S/P	5311	414900	Borrowing Authority Carried Forward	B	D/C	D				M	F/P/T					U	U	N	EP/ER	D/G	+	-	7
S/P	5311	414900	Borrowing Authority Carried Forward	B	D/C	D				D/M	F/P/T					U	U	X/N	EG/EP/ER/ET	N	+	-	7
S/P	5311	415300	Transfers of Contract Authority - Non-Allocation	B	D/C	D				M	F	BAL/NEW		X		U	U	X/N	ET	N	+	-	
S/P	5311	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P/S		M	F			X		U	U	X/N	EP/ES/ET	N	+	-	
S/P	5311	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P		D	F			X		U	U	X/N	EG/ES/ET	N	+	-	
S/P	5311	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		D	F			X	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	
S/P	5311	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		M	F			X	SEQ/XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		D	F			X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M	F			X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M	F			X	XXX	U	U	X/N	EP	N	+	-	
S/P	5311	420100	Total Actual Resources - Collected	B	D/C	D				M						U	U	N	EP/ER	D/G	+	-	16
S/P	5311	420100	Total Actual Resources - Collected	B	D/C	D				D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	16
S/P	5311	422300	Uncollected Subsidy from Program Account	B	D	D				M	F			X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	422300	Uncollected Subsidy from Program Account	B	D	D				M	F			X		U	U	N	EG/EP	N	+	-	
S/P	5311	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M	F			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5311	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5311	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5311	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428600	Receivable From the Financing Fund	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5311	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428700	Other Federal Receivables	B	D	D				D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5311	429500	Adjustments to the Exchange Stabilization Fund (ESF)	B	D/C	D				M				X		U	U	N	EP	N	+	-	
S/P	5311	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	B	D/C	D				D/M				X		U	U	X/K/N	EG	N	+	-	
S/P	5311	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				D/M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		B		M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		D/M				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	EP	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB	U	U	X/N	TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ	U	U	X/N	ES	N	+	-	8
S	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	E		K/N	EG	N	+	-	8
S/P	5311	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				D/M				X		U	U	X/N	ES/ET	N	+	-	
S/P	5311	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P/S		D/M				X		U	U	N	EP/ES/ET	N	+	-	
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C/P		D/M				X		U	U	X/N	ES/ET	N	+	-	8
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		P		M				X		U	U	X/N	EG	N	+	-	8
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		B		M				X		U	U	X/N	EP	N	+	-	8
S	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		M				X		E		N	ET	N	+	-	17
S/P	5311	439730	Appropriations Temporarily Precluded From Obligation	B	C	D				D				X		U	U	X/N	ES	N	+	-	
S/P	5311	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D/M				X		U	U	X/N	EG/EP/ER	N	+	-	

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	5311	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		E		K/N	EG	N	+	-	
S/P	5311	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	10
S/P	5311	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5311	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			D/M		BAL/NEW		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	18
S/P	5311	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	18
S/P	5311	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	10
S/P	5311	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5311	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	14
<b>S/P</b>	<b>5312</b>	<b>Reimbursable unobligated balance, start of year</b>																					
S/P	5312	420100	Total Actual Resources - Collected	B	D/C	R				D/M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5312	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	7
S/P	5312	422200	Unfilled Customer Orders With Advance	B	D/C	R				D/M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	7
S/P	5312	428700	Other Federal Receivables	B	D	R				D/M				X		U	U	N	ER	N	+	-	
S/P	5312	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ	U/E	U	X/K/N	EG/EP/TR	N	+	-	8
S/P	5312	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	OTR/SEQ	U	U	N	EG	N	+	-	8
S/P	5312	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	SEQ	U	U	N	ET	N	+	-	8
S/P	5312	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	R		S		M				X	SEQ	U	U	N	ER	N	+	-	
S/P	5312	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X		U	U	N	EG/ER	N	+	-	
S/P	5312	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5312	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	A/B/E			D/M		BAL/NEW		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	18
S/P	5312	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	A/B/E			D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5312	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	A/E			D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	14
<b>S/P</b>	<b>5313</b>	<b>Discretionary unobligated balance, start of year</b>																					
S/P	5313	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		D		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	5313	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				D		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	5313	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				D				X		U	U	X/N	ET	N	+	-	
S/P	5313	413700	Transfers of Contract Authority - Allocation	B	D/C	D				D		F		X		U	U	X/N	ET	N	+	-	
S/P	5313	413900	Contract Authority Carried Forward	B	D	D				D						U	U	X/N	EG/EP/ER/ES/ET	N	+	-	
S/P	5313	414900	Borrowing Authority Carried Forward	B	D/C	D				D	F/P/T					U	U	X/N	EG/EP/ER/ET	N	+	-	7
S/P	5313	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P		D		F		X		U	U	X/N	EG/ES/ET	N	+	-	
S/P	5313	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		D		F		X	XXX	U	U	X/K/N	EG/ES/ET	N	+	-	
S/P	5313	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		D		F		X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	5313	420100	Total Actual Resources - Collected	B	D/C	D/R				D						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5313	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5313	422200	Unfilled Customer Orders With Advance	B	D/C	R				D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5313	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5313	425100	Reimbursements Earned - Receivable	B	D/C	R				D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5313	428300	Interest Receivable From Treasury	B	D/C	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5313	428500	Receivable From the Liquidating Fund	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5313	428600	Receivable From the Financing Fund	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5313	428700	Other Federal Receivables	B	D	D				D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5313	428700	Other Federal Receivables	B	D	R				D				X		U	U	N	ER	N	+	-	
S/P	5313	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	B	D/C	D				D				X		U	U	X/K/N	EG	N	+	-	
S/P	5313	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				D				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		D				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		D				X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		D				X	ATB	U	U	X/N	TR	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	OTR/SEQ	U	U	N	EG	N	+	-	8
S/P	5313	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		D				X	SEQ	U	U	N	ET	N	+	-	8
S/P	5313	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				D				X		U	U	X/N	ES/ET	N	+	-	
S/P	5313	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P/S		D				X		U	U	N	EP/ES/ET	N	+	-	
S/P	5313	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C/P		D				X		U	U	X/N	ES/ET	N	+	-	8
S/P	5313	439730	Appropriations Temporarily Precluded From Obligation	B	C	D				D				X		U	U	X/N	ES	N	+	-	
S/P	5313	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	5313	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	R		S		D				X		U	U	N	EG/ER	N	+	-	
S	5313	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		D				X		E		K/N	EG	N	+	-	
S/P	5313	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5313	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D		BAL/NEW		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	18
S/P	5313	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5313	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D		BAL/NEW		X		U	U	N	EG/ER	N	+	-	14
S/P	5314	<b>Mandatory unobligated balance, start of year</b>																					
S/P	5314	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	B	D	D				M				X		U	U	X/N	EG	N	+	-	
S/P	5314	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D	D		B/P		M		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	5314	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	5314	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C	D				M		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	5314	413600	Contract Authority To Be Liquidated by Trust Funds	B	C	D				M				X		U	U	X/N	ET	N	+	-	
S/P	5314	413700	Transfers of Contract Authority - Allocation	B	D/C	D				M		F		X		U	U	X/N	ET	N	+	-	
S/P	5314	413900	Contract Authority Carried Forward	B	D	D				M						U	U	X/N	EG/EP/ER/ES/ET	N	+	-	
S/P	5314	414900	Borrowing Authority Carried Forward	B	D/C	D				M	F/P/T					U	U	N	EP/ER	D/G	+	-	7
S/P	5314	414900	Borrowing Authority Carried Forward	B	D/C	D				M	F/P/T					U	U	X/N	EG/EP/ER/ET	N	+	-	7
S/P	5314	415300	Transfers of Contract Authority - Non-Allocation	B	D/C	D				M		F	BAL/NEW	X		U	U	X/N	ET	N	+	-	
S/P	5314	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year	B	D/C	D		P/S		M		F		X		U	U	X/N	EP/ES/ET	N	+	-	
S/P	5314	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year	B	D	D		P/S		M		F		X	SEQ/XXX	U	U	X/K/N	ES/ET	N	+	-	
S/P	5314	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	5314	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year	B	C	D		P/S		M		F		X	XXX	U	U	X/N	EP	N	+	-	
S/P	5314	420100	Total Actual Resources - Collected	B	D/C	D				M						U	U	N	EP/ER	D/G	+	-	16
S/P	5314	420100	Total Actual Resources - Collected	B	D/C	D/R				M						U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5314	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5314	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	7
S/P	5314	422200	Unfilled Customer Orders With Advance	B	D/C	R				M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5314	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	+	-	
S/P	5314	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	+	-	
S/P	5314	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				M		F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5314	425100	Reimbursements Earned - Receivable	B	D/C	R				M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5314	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	+	-	7
S/P	5314	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5314	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5314	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5314	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5314	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5314	428600	Receivable From the Financing Fund	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5314	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	+	-	
S/P	5314	428700	Other Federal Receivables	B	D	D				M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5314	428700	Other Federal Receivables	B	D	R				M				X		U	U	N	ER	N	+	-	
S/P	5314	429500	Adjustments to the Exchange Stabilization Fund (ESF)	B	D/C	D				M				X		U	U	N	EP	N	+	-	
S/P	5314	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account	B	D/C	D				M				X		U	U	X/K/N	EG	N	+	-	
S/P	5314	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C	D				M				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		B		M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		D		M				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	U/E	U	X/K/N	EP	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	8

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		S		M				X	SEQ	U	U	X/N	ES	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	R		S		M				X	SEQ	U/E	U	X/K/N	EG/EP/TR	N	+	-	8
S/P	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	C	R		S		M				X	SEQ	U	U	N	ER	N	+	-	
S	5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C	D		P		M				X	SEQ	E		K/N	EG	N	+	-	8
S/P	5314	439400	Receipts Unavailable for Obligation Upon Collection	B	C	D				M				X		U	U	X/N	ES/ET	N	+	-	
S/P	5314	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	B	C	D		P/S		M				X		U	U	N	EP/ES/ET	N	+	-	
S/P	5314	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		C/P		M				X		U	U	X/N	ES/ET	N	+	-	8
S/P	5314	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		P		M				X		U	U	X/N	EG	N	+	-	8
S/P	5314	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	D/C	D		B		M				X		U	U	X/N	EP	N	+	-	8
S	5314	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	B	C	D		P		M				X		E		N	ET	N	+	-	17
S/P	5314	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	B	C	D		S		M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	5314	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	10
S/P	5314	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5314	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M		BAL/NEW		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	18
S/P	5314	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	18
S/P	5314	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	10
S/P	5314	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E			M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5314	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M		BAL/NEW		X		U	U	N	EG/ER	N	+	-	14
S/P	5321	<b>Direct unobligated balance, end of year</b>																					
S/P	5321	442000	Unapportioned Authority - Pending Rescission	E	C	D				D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5321	443000	Unapportioned Authority - OMB Deferral	E	C	D				D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5321	445000	Unapportioned - Unexpired Authority	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	9
S/P	5321	445000	Unapportioned - Unexpired Authority	E	D/C	D				D/M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	5321	445000	Unapportioned - Unexpired Authority	E	D/C	D				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5321	451000	Apportionments	E	D/C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	15
S/P	5321	451000	Apportionments	E	D/C	D			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5321	461000	Allotments - Realized Resources	E	D/C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	15
S/P	5321	461000	Allotments - Realized Resources	E	D/C	D			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15

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Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5321	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	M				B/P/X		U	U	N	EP/ER	D/G	-	+	8
S/P	5321	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	D/M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5321	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D	E			M						U	U	N	EG/EP	N	-	+	
S	5321	465000	Allotments - Expired Authority	E	D/C	D	A/B/E			D/M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5321	470000	Commitments - Programs Subject to Apportionment	E	C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	
S/P	5321	470000	Commitments - Programs Subject to Apportionment	E	C	D			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5321	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	
S/P	5321	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5322	<b>Reimbursable unobligated balance, end of year</b>																					
S/P	5322	442000	Unapportioned Authority - Pending Rescission	E	C	R				D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5322	443000	Unapportioned Authority - OMB Deferral	E	C	R				D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5322	445000	Unapportioned - Unexpired Authority	E	D/C	R				D/M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	5322	445000	Unapportioned - Unexpired Authority	E	D/C	R				D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5322	451000	Apportionments	E	D/C	R			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5322	461000	Allotments - Realized Resources	E	D/C	R			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5322	462000	Unobligated Funds Exempt From Apportionment	E	D/C	R			A/S	D/M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	5322	465000	Allotments - Expired Authority	E	D/C	R	A/B/E			D/M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5322	470000	Commitments - Programs Subject to Apportionment	E	C	R			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5322	472000	Commitments - Programs Exempt From Apportionment	E	C	R			A/S	D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5323	<b>Discretionary unobligated balance, end of year</b>																					
S/P	5323	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5323	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5323	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S	5323	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				D				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5323	451000	Apportionments	E	D/C	D/R			A/S	D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5323	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5323	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S	D				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	5323	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E			D				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5323	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5323	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5324	<b>Mandatory unobligated balance, end of year</b>																					
S/P	5324	442000	Unapportioned Authority - Pending Rescission	E	C	D/R				M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5324	443000	Unapportioned Authority - OMB Deferral	E	C	D/R				M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5324	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5324	445000	Unapportioned - Unexpired Authority	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	9
S	5324	445000	Unapportioned - Unexpired Authority	E	D/C	D/R				M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5324	451000	Apportionments	E	D/C	D/R			A/S	M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5324	451000	Apportionments	E	D/C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	15
S/P	5324	461000	Allotments - Realized Resources	E	D/C	D/R			A/S	M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	15
S/P	5324	461000	Allotments - Realized Resources	E	D/C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	15
S/P	5324	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S	M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5324	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	M				B/P/X		U	U	N	EP/ER	D/G	-	+	8
S/P	5324	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	E	D/C	D	E			M						U	U	N	EG/EP	N	-	+	
S	5324	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E			M				B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	9
S/P	5324	470000	Commitments - Programs Subject to Apportionment	E	C	D/R			A/S	M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5324	470000	Commitments - Programs Subject to Apportionment	E	C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	
S/P	5324	472000	Commitments - Programs Exempt From Apportionment	E	C	D/R			A/S	M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5324	472000	Commitments - Programs Exempt From Apportionment	E	C	D			A/S	M						U	U	N	EP/ER	D/G	-	+	
<b>S/P</b>			<b>Obligated balance:</b>																				
<b>S/P</b>	<b>5331</b>		<b>Direct obligated balance, start of year</b>																				
S/P	5331	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	422300	Uncollected Subsidy from Program Account	B	D	D				M		F		X		U	U	N	EG/EP	N	-	+	
S/P	5331	422500	Expenditure Transfers From Trust Funds - Receivable	B	D	D				D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5331	428300	Interest Receivable From Treasury	B	D/C	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428300	Interest Receivable From Treasury	B	D/C	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428500	Receivable From the Liquidating Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428500	Receivable From the Liquidating Fund	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428600	Receivable From the Financing Fund	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428600	Receivable From the Financing Fund	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428700	Other Federal Receivables	B	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428700	Other Federal Receivables	B	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5331	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	10
S/P	5331	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5331	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	10
S/P	5331	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
<b>S/P</b>	<b>5332</b>		<b>Reimbursable obligated balance, start of year</b>																				
S/P	5332	422100	Unfilled Customer Orders Without Advance	B	D/C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5332	422100	Unfilled Customer Orders Without Advance	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	5332	425100	Reimbursements Earned - Receivable	B	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	5332	425100	Reimbursements Earned - Receivable	B	D/C	R				D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5332	428700	Other Federal Receivables	B	D	R				D/M				X		U	U	N	ER	N	-	+	
S/P	5332	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	A/B/E			D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10





SUPPLEMENT

Section V

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	5341	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5341	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D/C	D		S		D		F		B/P/X		U	U	N	EG	N	-	+	5
S/P	5341	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	423400	Other Federal Receivables - Transferred	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	428300	Interest Receivable From Treasury	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428300	Interest Receivable From Treasury	E	D/C	D				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428600	Receivable From the Financing Fund	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428600	Receivable From the Financing Fund	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428600	Receivable From the Financing Fund	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428600	Receivable From the Financing Fund	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428700	Other Federal Receivables	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428700	Other Federal Receivables	E	D/C	D				D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	428700	Other Federal Receivables	E	D	D				D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5341	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5341	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	5341	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	5341	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5341	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5341	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

SUPPLEMENT

Section V

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Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	5341	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	5341	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	5342		<b>Reimbursable obligated balance, end of year</b>																				
S/P	5342	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5342	422100	Unfilled Customer Orders Without Advance	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	5342	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	423300	Reimbursements Earned - Receivable - Transferred	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	425100	Reimbursements Earned - Receivable	E	D/C	R				D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5342	425100	Reimbursements Earned - Receivable	E	D/C	R				M		F		X		U	U	N	EP	G	-	+	7
S/P	5342	428700	Other Federal Receivables	E	D/C	R				D/M				P		U	U	N	ER	N	-	+	
S/P	5342	428700	Other Federal Receivables	E	D	R				D/M				X		U	U	N	ER	N	-	+	
S/P	5342	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5342	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	R				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	R				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	5342	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5342	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	R				D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	R				D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	A/B/E			D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	5343		<b>Discretionary obligated balance, end of year</b>																				
S/P	5343	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D				D		F		B/P/X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	5343	422100	Unfilled Customer Orders Without Advance	E	D/C	R				D		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5343	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D				D		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5343	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	E	D/C	D		S		D		F		B/P/X		U	U	N	EG	N	-	+	5
S/P	5343	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C	R				D		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5343	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C	D				D		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5343	423300	Reimbursements Earned - Receivable - Transferred	E	D/C	R				D		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5343	423400	Other Federal Receivables - Transferred	E	D/C	D				D		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5343	425100	Reimbursements Earned - Receivable	E	D/C	R				D		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5343	428300	Interest Receivable From Treasury	E	D/C	D				D				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5343	428500	Receivable From the Liquidating Fund	E	D/C	D				D				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5343	428500	Receivable From the Liquidating Fund	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5343	428600	Receivable From the Financing Fund	E	D/C	D				D				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5343	428600	Receivable From the Financing Fund	E	D	D				D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	



SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P	5344	428700	Other Federal Receivables	E	D/C	D				M				B/P		U	U	N	EP/ER	D/G	-	+	
S/P	5344	428700	Other Federal Receivables	E	D	D				M				X		U	U	N	EP/ER	D/G	-	+	
S/P	5344	428700	Other Federal Receivables	E	D/C	D				M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	428700	Other Federal Receivables	E	D	D				M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	428700	Other Federal Receivables	E	D/C	R				M				B/P		U	U	N	ER	N	-	+	
S/P	5344	428700	Other Federal Receivables	E	D	R				M				X		U	U	N	ER	N	-	+	
S/P	5344	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5344	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5344	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5344	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5344	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C	D/R				M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	5344	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
S/P	5344	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5344	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5344	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D				M		F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5344	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R				M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D				M				B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5344	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D/R				M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E			M				B/P/X		U	U	N	EP/ER	D/G	-	+	13
S/P	5344	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E			M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	13
P			<b>UNFUNDED DEFICIENCIES</b>																				
P	7000		Unfunded deficiency, start of year (-)																				
P	7010		New deficiency (-)																				
P			This line is not required to be supported by the USSGL at this time, but will be required in the future.																				
P	7012		Budgetary resources used to liquidate deficiencies																				
P			This line is not required to be supported by the USSGL at this time, but will be required in the future.																				

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
P	7020		Unfunded deficiency, end of year (-)																				
P			This line is not required to be supported by the USSGL at this time, but will be required in the future.																				
S/P			<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>																				
S/P		1	When the SF 133/Schedule P line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.																				
S/P		2	Anticipated amounts should be zero for the yearend preclosing trial balance.																				
S/P		3	The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 445000, 465000, and 462000.																				
S/P		4	Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.																				
S/P		5	USSGL account balance must be zero for the year-end preclosing trial balance.																				
S/P		6	This permutation is only applicable to fund families that are an exception to GTAS Validation 111.																				

SUPPLEMENT

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P		7	For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 as of FY 2022 GTAS reporting window, domain value "C" (for credit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any credit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate.																				
S/P		8	For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 as of FY 2022 GTAS reporting window, domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate.																				
S/P		9	For TAFs approved as exceptions (including abnormal beginning and ending balances) to GTAS validation 122 in FY 2023 GTAS reporting window, domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. This situation may indicate an Antideficiency Act violation. Refer to Section 145 of OMB Circular No. A-11 and take the appropriate action.																				
S/P		10	Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. Abnormal BEGINNING balances permitted thru FY 2024-12 GTAS reporting window. While ENDING balances may be a debit, agencies are required to pass the fatal GTAS edits 161 and 162 and work to resolve any issues related to proposed edits 195, 196, 201, 202, 203, 204, 205, 206, 207, and 208. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. OMB will provide updates throughout FY 24.																				

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P		11	Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families that record repayable advances.																				
S/P		12	Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edits 167, 168, 169, and 170.																				
S/P		13	Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edits 171, 172, 198, and 199.																				
S/P		14	Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to the legislative branch.																				
S/P		15	The domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to report abnormal balances for these TAFs. These situations will be addressed on a case by case basis by OMB.																				
S/P		16	Domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. Abnormal BEGINNING balances permitted thru FY 2024-12 GTAS reporting window. While ENDING balances may be a debit, agencies are required to pass the fatal GTAS edits 212 and 213 and work to resolve any issues related to proposed edits 214 and 215. Any debit balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. OMB will provide updates throughout FY 24.																				



USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
S/P		17	This permutation is only applicable to Department of Commerce TAFS 013 2012/2022-8233.																				
S/P		18	Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edit 217.																				
S/P		19	Domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level, it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edit 218.																				



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# Treasury Financial Manual

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## Part 2, Section VI: USSGL Crosswalks to Reclassified Statements

These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the *Financial Report of the United States Government*. Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by Fiscal Service:

<b>Section VI</b>	<b>Page Number</b>
USSGL Crosswalk Reclassified Statement of Net Cost (RSNC)	VI RSNC - 1
USSGL Crosswalk Reclassified Statement of Operations and Changes in Net Position (RSOCNP)	VI RSOCNP - 1

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
<b>1</b>	<b>Gross cost</b>						
<b>2</b>	<b>Non-federal gross cost</b>						
2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	X	E/U	
2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
2	610000	Operating Expenses/Program Costs	E	N		E/U	
2	615000	Expensed Asset	E			E/U	
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N		E/U	
2	619900	Adjustment to Subsidy Expense	E	N		E/U	
2	633000	Other Interest Expenses	E	N		E/U	
2	633800	Remuneration Interest	E	N		E	
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N		E/U	
2	640000	Benefit Expense	E	N		E/U	
2	650000	Cost of Goods Sold	E	N		E/U	
2	660000	Applied Overhead	E	N		E/U	
2	661000	Cost Capitalization Offset	E	N		E/U	
2	671000	Depreciation, Amortization, and Depletion	E	N		E/U	
2	671300	Lessee Lease Amortization	E	N		E/U	
2	672000	Bad Debt Expense	E	N		E/U	
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N		E/U	
2	679300	Accrued Expenses	E	N		E/U	
2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N		E/U	
2	680000	Future Funded Expenses	E	N		E/U	
2	690000	Non-Production Costs	E	N		E/U	
2	693000	Lessee Lease Expense	E	N		E/U	
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X	E/U	
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X	E/U	
2	721000	Losses on Disposition of Assets - Other	E	N	X	E/U	
2	721100	Losses on Disposition of Investments	E	N	X	E/U	
2	728000	Unrealized Losses	E	N	X	E/U	
2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X	E	
2	729000	Other Losses	E	N	X	E/U	
2	729090	Losses on International Monetary Fund Assets	E		X	U	
2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
2	730000	Extraordinary Items	E	N	X	E/U	
2	750000	Distribution of Income - Dividend	E	N	X	E/U	
2	760000	Changes in Actuarial Liability	E	N		E/U	
<b>3</b>	<b>Interest on debt held by the public</b>						
3	632000	Interest Expenses on Securities	E	N		E/U	
<b>4</b>	<b>Gains/losses from changes in actuarial assumptions</b>						
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X	E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X	E/U	
<b>5</b>	<b>General property plant and equipment (PP&amp;E) partial impairment loss</b>						
5	729200	Other Losses From Impairment of Assets	E	N	X	E/U	
<b>6</b>	<b>Total non-federal gross cost</b>						
	<b>This line is the sum of lines 2 through 5.</b>						
<b>7</b>	<b>Federal gross cost</b>						
<b>7.1</b>	<b>Benefit program costs (RC 26) - Footnote 2</b>						
7.1	640000	Benefit Expense	E	F		E/U	
7.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F		E/U	
<b>7.2</b>	<b>Imputed costs (RC 25) - Footnote 2</b>						
7.2	673000	Imputed Costs	E	F		E/U	
<b>7.3</b>	<b>Buy/sell cost (RC24) - Footnote 2</b>						
7.3	610000	Operating Expenses/Program Costs	E	F		E/U	
7.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F		E/U	
7.3	650000	Cost of Goods Sold	E	F		E/U	
7.3	672000	Bad Debt Expense	E	F		E/U	
7.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F		E/U	
7.3	679300	Accrued Expenses	E	F		E/U	
7.3	680000	Future Funded Expenses	E	F		E/U	
7.3	690000	Non-Production Costs	E	F		E/U	
7.3	693000	Lessee Lease Expense	E	F		E/U	
<b>7.4</b>	<b>Purchase of assets (RC 24) - Footnote 2</b>						
7.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
7.4	880300	Purchases of Inventory and Related Property	E	F		E/U	
7.4	880400	Purchases of Assets - Other	E	F		E/U	
<b>7.5</b>	<b>Federal securities interest expense (RC 03) - Footnote 2</b>						
7.5	632000	Interest Expenses on Securities	E	F		E/U	3
<b>7.6</b>	<b>Borrowing and other interest expense (RC 05) - Footnote 2</b>						
7.6	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F		E/U	
7.6	633000	Other Interest Expenses	E	F		E/U	
7.6	633800	Remuneration Interest	E	F		E	
<b>7.7</b>	<b>Borrowing losses (RC 06) - Footnote 2</b>						
7.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
7.7	729000	Other Losses	E	F	X	E/U	
<b>7.8</b>	<b>Other expenses (without reciprocals) (RC 29)</b>						
7.8	640000	Benefit Expense	E	Z		E/U	
7.8	680000	Future Funded Expenses	E	Z		E/U	
7.8	690000	Non-Production Costs	E	Z		E/U	
7.8	750000	Distribution of Income - Dividend	E	Z	X	E/U	
<b>8</b>	<b>Total federal gross cost</b>						
	<b>This line is the sum of lines 7.1 through 7.8.</b>						
<b>9</b>	<b>Department total gross cost</b>						
	<b>This line is the sum of lines 6 and 8.</b>						
<b>10</b>	<b>Earned revenue</b>						
<b>11</b>	<b>Non-federal earned revenue</b>						
11	510000	Revenue From Goods Sold	E	N	X	E/U	
11	510900	Contra Revenue for Goods Sold	E	N	X	E/U	
11	520000	Revenue From Services Provided	E	N	X	E/U	
11	520900	Contra Revenue for Services Provided	E	N	X	E/U	
11	531000	Interest Revenue - Other	E	N	X	E/U	
11	531100	Interest Revenue - Investments	E	N	X	E/U	
11	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	E/U	
11	531300	Interest Revenue - Subsidy Amortization	E	N	X	E/U	
11	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U	
11	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U	
11	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X	E/U	
11	531800	Contra Revenue for Interest Revenue - Investments	E	N	X	E/U	
11	531900	Contra Revenue for Interest Revenue - Other	E	N	X	E/U	
11	532500	Administrative Fees Revenue	E	N	X	E/U	
11	532900	Contra Revenue for Administrative Fees	E	N	X	E/U	
11	540000	Funded Benefit Program Revenue	E	N	X	E/U	
11	540500	Unfunded FECA Benefit Revenue	E	N	X	U	
11	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U	
11	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	E/U	
11	550000	Insurance and Guarantee Premium Revenue	E	N	X	E/U	
11	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X	E/U	
11	590000	Other Revenue	E	N	X	E/U	
11	590900	Contra Revenue for Other Revenue	E	N	X	E/U	
11	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X	E/U	
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X	E/U	
11	593000	Lessor Lease Revenue	E	N	X	E/U	
11	593300	Amortization of Unearned Lessor Revenue	E	N	X	E/U	
11	593900	Contra Revenue for Lessor Lease Revenue	E	N	X	E/U	
11	599000	Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
11	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
11	711000	Gains on Disposition of Assets - Other	E	N	X	E/U	
11	711100	Gains on Disposition of Investments	E	N	X	E/U	
11	718000	Unrealized Gains	E	N	X	E/U	
11	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X	E	
11	719000	Other Gains	E	N	X	E/U	
11	719090	Gains on International Monetary Fund Assets	E		X	U	
11	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
<b>12</b>	<b>Federal earned revenue</b>						
<b>12.1</b>	<b>Benefit program revenue (exchange) (RC 26) - Footnote 2</b>						
12.1	540000	Funded Benefit Program Revenue	E	F	X	E/U	
12.1	540500	Unfunded FECA Benefit Revenue	E	F	X	U	
12.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X	U	
12.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X	E/U	

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Add. Info.
<b>12.2 Buy/sell revenue (exchange) (RC 24) - Footnote 2</b>							
12.2	510000	Revenue From Goods Sold	E	F	X	E/U	
12.2	510900	Contra Revenue for Goods Sold	E	F	X	E/U	
12.2	520000	Revenue From Services Provided	E	F	X	E/U	
12.2	520900	Contra Revenue for Services Provided	E	F	X	E/U	
12.2	532500	Administrative Fees Revenue	E	F	X	E/U	
12.2	532900	Contra Revenue for Administrative Fees	E	F	X	E/U	
12.2	590000	Other Revenue	E	F	X	E/U	
12.2	590900	Contra Revenue for Other Revenue	E	F	X	E/U	
12.2	593000	Lessor Lease Revenue	E	F	X	E/U	
12.2	593900	Contra Revenue for Lessor Lease Revenue	E	F	X	E/U	
<b>12.3 Purchase of assets offset (RC 24) - Footnote 2</b>							
12.3	880100	Offset for Purchases of Assets	E	F		E/U	
<b>12.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2</b>							
12.4	531100	Interest Revenue - Investments	E	F	X	E/U	
12.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U	
12.4	711100	Gains on Disposition of Investments	E	F	X	E/U	
12.4	718000	Unrealized Gains	E	F	X	E/U	
12.4	721100	Losses on Disposition of Investments	E	F	X	E/U	
12.4	728000	Unrealized Losses	E	F	X	E/U	
<b>12.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2</b>							
12.5	531000	Interest Revenue - Other	E	F	X	E/U	
12.5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X	E/U	3
12.5	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X	E/U	
12.5	531900	Contra Revenue for Interest Revenue - Other	E	F	X	E/U	
<b>12.6 Borrowing gains (RC 06) - Footnote 2</b>							
12.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U	3
12.6	719000	Other Gains	E	F	X	E/U	
<b>12.7 Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
12.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	X	E/U	
<b>12.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
12.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	X	E/U	
<b>12.9 Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>							
12.9	599000	Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
12.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
<b>12.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>							
12.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	X	E/U	
<b>13 Total federal earned revenue</b>							
This line is the sum of 12.1 through 12.10.							
<b>14 Department total earned revenue</b>							
This line is the sum of lines 11 and 13.							
<b>15 Net cost of operations</b>							
This line is the result of subtracting line 14 from line 9.							
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>							
1	USSGL account attribute domain "F" excludes intradepartmental amounts.						
2	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.						
3	Reported by the Department of Treasury.						

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
<b>1</b>	<b>Net position, beginning of period</b>							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
1	320000	Appropriations Outstanding - Cumulative	B				U	
1	331000	Cumulative Results of Operations	B				E/U	
<b>2</b>	<b>Non-federal prior-period adjustments:</b>							
<b>2.1</b>	<b>Changes in accounting principles</b>							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N			E/U	
<b>2.2</b>	<b>Corrections of errors - non-federal</b>							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N			E/U	10
<b>2.3</b>	<b>Corrections of errors - years preceding the prior year - non-federal</b>							
2.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N			E/U	9
<b>3</b>	<b>Federal prior-period adjustments</b>							
<b>3.1</b>	<b>Changes in accounting principles - federal (RC 29) - Footnote 1</b>							
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z			E/U	
<b>3.2</b>	<b>Corrections of errors - federal (RC 29)</b>							
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	10
<b>3.3</b>	<b>Corrections of errors - years preceding the prior year - federal (RC 29)</b>							
3.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	Z			E/U	9
<b>3.4</b>	<b>Prior period adjustment to unexpended appropriations - federal (RC 31)</b>							
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	9
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G			E/U	10
3.4	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G			E/U	
<b>3.5</b>	<b>Prior period adjustment to expended appropriations - federal (RC 32)</b>							
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	9
3.5	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G			E/U	10
3.5	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G			E/U	
<b>3.6</b>	<b>Prior period adjustment to appropriations outstanding - federal (RC 31)</b>							
3.6	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F			E/U	
<b>3.7</b>	<b>Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1</b>							
3.7	570810	Appropriations - Expended - Prior-Period Adjustments	E	F			E/U	
<b>4</b>	<b>Net position, beginning of period - adjusted</b>							
	<b>This line is calculated.</b>							
	<b>For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7.</b>							
	<b>For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.</b>							
<b>5</b>	<b>Non-federal non-exchange revenue:</b>							
<b>5.1</b>	<b>Individual income tax and tax withholdings (for use by Treasury only)</b>							
5.1	580100	Tax Revenue Collected - Individual	E	N	T		E/U	
5.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T		E/U	
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T		E/U	
5.1	589100	Tax Revenue Refunds - Individual	E	N	T		E/U	
<b>5.2</b>	<b>Corporation income taxes (for use by Treasury only)</b>							
5.2	580200	Tax Revenue Collected - Corporate	E	N	T		E/U	
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T		E/U	
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T		E/U	
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T		E/U	
<b>5.3</b>	<b>Excise taxes</b>							
5.3	580400	Tax Revenue Collected - Excise	E	N	T		E/U	
5.3	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T		E/U	
5.3	583400	Contra Revenue for Taxes - Excise	E	N	T		E/U	
5.3	589400	Tax Revenue Refunds - Excise	E	N	T		E/U	
<b>5.4</b>	<b>Unemployment taxes</b>							
5.4	580300	Tax Revenue Collected - Unemployment	E	N	T		E/U	
5.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T		E/U	
5.4	583300	Contra Revenue for Taxes - Unemployment	E	N	T		E/U	

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
5.4	589300	Tax Revenue Refunds - Unemployment	E	N	T		E/U	
<b>5.5</b>	<b>Customs duties</b>							
5.5	580600	Tax Revenue Collected - Customs	E	N	T		E/U	
5.5	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T		E/U	
5.5	583600	Contra Revenue for Taxes - Customs	E	N	T		E/U	
5.5	589600	Tax Revenue Refunds - Customs	E	N	T		E/U	
<b>5.6</b>	<b>Estate and gift taxes</b>							
5.6	580500	Tax Revenue Collected - Estate and Gift	E	N	T		E/U	
5.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T		E/U	
5.6	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T		E/U	
5.6	589500	Tax Revenue Refunds - Estate and Gift	E	N	T		E/U	
<b>5.7</b>	<b>Other taxes and receipts</b>							
5.7	531000	Interest Revenue - Other	E	N	E/T		E/U	
5.7	531100	Interest Revenue - Investments	E	N	T		E/U	
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T		E/U	
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T		E/U	
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T		E/U	
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T		E/U	
5.7	532000	Penalties and Fines Revenue	E	N	T		E/U	
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T		E/U	
5.7	540000	Funded Benefit Program Revenue	E	N	T		E/U	
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T		E/U	
5.7	560000	Donated Revenue - Financial Resources	E	N	T		E/U	
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T		E/U	
5.7	561000	Donated Revenue - Non-Financial Resources	E	N	T		E/U	
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T		E/U	
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E/T		E/U	
5.7	579500	Seigniorage	E	N		E	E/U	3
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T		E/U	
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T		E/U	
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T		E/U	
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T		E/U	
5.7	590000	Other Revenue	E	N	T	D/E	E/U	
5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E	E/U	
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T		E/U	
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	E/T	D/E	E/U	
5.7	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E/T	D/E	E/U	
5.7	711000	Gains on Disposition of Assets - Other	E	N	T	D/E	E/U	
5.7	711100	Gains on Disposition of Investments	E	N	T	D/E	E/U	
5.7	718000	Unrealized Gains	E	N	T	D/E	E/U	
5.7	719000	Other Gains	E	N	T	D/E	E/U	
5.7	719090	Gains on International Monetary Fund Assets	E		T	D/E	U	
5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E	E/U	
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E	E/U	
5.7	728000	Unrealized Losses	E	N	T	D/E	E/U	
5.7	729000	Other Losses	E	N	T	D/E	E/U	
5.7	729090	Losses on International Monetary Fund Assets	E		T	D/E	U	
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E	E/U	
<b>5.8</b>	<b>Miscellaneous earned revenues - Footnote 2</b>							
5.8	590000	Other Revenue	E	N	E	D/E	E/U	
5.8	590900	Contra Revenue for Other Revenue	E	N	E	D/E	E/U	
<b>5.9</b>	<b>Total non-federal non-exchange revenue</b>							
	<b>This line is calculated. Equals sum of lines 5.1 through 5.8.</b>							
<b>6</b>	<b>Federal non-exchange revenue:</b>							
<b>6.1</b>	<b>Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1</b>							

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
6.1	531100	Interest Revenue - Investments	E	F	T		E/U	4
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T		E/U	4
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	718000	Unrealized Gains	E	F	T	D/E	E/U	4
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	728000	Unrealized Losses	E	F	T	D/E	E/U	4
<b>6.2 Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1</b>								
6.2	531000	Interest Revenue - Other	E	F	T		E/U	4
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T		E/U	4
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T		E/U	4
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T		E/U	4
6.2	579100	Adjustment to Financing Sources - Credit Reform	E	F		E	E/U	
<b>6.3 Borrowings Gains (RC 06)/01</b>								
6.3	719000	Other Gains	E	F	T	D/E	E/U	4
<b>6.4 Borrowings Losses (RC 06)/01</b>								
6.4	729000	Other Losses	E	F	T	D/E	E/U	4
<b>6.5 Benefit program revenue (non-exchange) (RC 26) - Footnote 1</b>								
6.5	540000	Funded Benefit Program Revenue	E	F	T		E/U	4
6.5	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	4
<b>6.6 Other taxes and receipts (RC 45) - Footnote 1</b>								
6.6	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T		E/U	
6.6	580100	Tax Revenue Collected - Individual	E	G	T		E/U	
6.6	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6.6	580300	Tax Revenue Collected - Unemployment	E	G	T		E/U	
6.6	580400	Tax Revenue Collected - Excise	E	G	T		E/U	
6.6	580500	Tax Revenue Collected - Estate and Gift	E	G	T		E/U	
6.6	580600	Tax Revenue Collected - Customs	E	G	T		E/U	
6.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T		E/U	
6.6	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T		E/U	
6.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
6.6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
6.6	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U	
6.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T		E/U	
6.6	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T		E/U	
6.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T		E/U	
6.6	583100	Contra Revenue for Taxes - Individual	E	G	T		E/U	
6.6	583200	Contra Revenue for Taxes - Corporate	E	G	T		E/U	
6.6	583300	Contra Revenue for Taxes - Unemployment	E	G	T		E/U	
6.6	583400	Contra Revenue for Taxes - Excise	E	G	T		E/U	
6.6	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
6.6	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
6.6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
6.6	589100	Tax Revenue Refunds - Individual	E	G	T		E/U	
6.6	589200	Tax Revenue Refunds - Corporate	E	G	T		E/U	
6.6	589300	Tax Revenue Refunds - Unemployment	E	G	T		E/U	
6.6	589400	Tax Revenue Refunds - Excise	E	G	T		E/U	
6.6	589500	Tax Revenue Refunds - Estate and Gift	E	G	T		E/U	
6.6	589600	Tax Revenue Refunds - Customs	E	G	T		E/U	
<b>6.7 Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)</b>								
6.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E/T		E/U	
<b>6.8 Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)</b>								
6.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E/T	D/E	E/U	
<b>6.9 Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b>								
6.9	599000	Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.9	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E	E/U	
6.9	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		E	E/U	
<b>6.10 Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b>								



USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
6.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/T		E/U	
<b>6.11</b>	<b>Total federal non-exchange revenue</b>							
	This line is calculated. Equals sum of lines 6.1 through 6.10.							
<b>7</b>	<b>Financing sources:</b>							
<b>7.1</b>	<b>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1</b>							
7.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G			E/U	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G			E/U	
7.1	310600	Unexpended Appropriations - Adjustments	E	G			E/U	
<b>7.2</b>	<b>Appropriations used (RC 39)</b>							
7.2	310700	Unexpended Appropriations - Used - Accrued	E	G			E/U	
7.2	310710	Unexpended Appropriations - Used - Disbursed	E	G			E/U	
<b>7.3</b>	<b>Appropriations expended (RC 38) - Footnote 1</b>							
7.3	570000	Expended Appropriations - Used - Accrued	E	G			E/U	
7.3	570010	Expended Appropriations - Disbursed	E	G			E/U	
<b>7.4</b>	<b>Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1</b>							
7.4	573500	Appropriated Dedicated Collections to be Transferred In	E	F			E/U	
7.4	574000	Appropriated Dedicated Collections Transferred In	E	F			E/U	4
<b>7.5</b>	<b>Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1</b>							
7.5	573600	Appropriated Dedicated Collections to be Transferred Out	E	F			E/U	
7.5	574500	Appropriated Dedicated Collections Transferred Out	E	F			E/U	4
<b>7.6</b>	<b>Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>							
7.6	310200	Unexpended Appropriations - Transfers-In	E	F			E/U	
7.6	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F			E/U	
<b>7.7</b>	<b>Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>							
7.7	310300	Unexpended Appropriations - Transfers-Out	E	F			E/U	
7.7	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F			E/U	
<b>7.8</b>	<b>Expenditure transfers-in of financing sources (RC 09) - Footnote 1</b>							
7.8	575000	Expenditure Financing Sources - Transfers-In	E	F			E/U	
<b>7.9</b>	<b>Expenditure transfers-out of financing sources (RC 09) - Footnote 1</b>							
7.9	576000	Expenditure Financing Sources - Transfers-Out	E	F			E/U	
<b>7.10</b>	<b>Non-expenditure transfer-in of financing sources - capital transfers (RC 11)</b>							
7.10	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F			E/U	
<b>7.11</b>	<b>Non-expenditure transfers-out of financing sources - capital transfers (RC 11)</b>							
7.11	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F			E/U	
7.11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F			E/U	
<b>7.12</b>	<b>Revenue and Other Financing Sources - Cancellations (RC 36)</b>							
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G			E/U	
<b>7.13</b>	<b>Collections for others transferred to the General Fund of the U.S. Government (RC 44)</b>							
7.13	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T	D	E/U	
7.13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D	E/U	
<b>7.14</b>	<b>Other financing sources with budgetary impact (RC 29) - Footnote 1, 8</b>							
7.14	579000	Other Financing Sources	E	Z		D	E/U	
7.14	590000	Other Revenue	E	Z	E/T	D	E/U	
7.14	590900	Contra Revenue for Other Revenue	E	Z	E/T	D	E/U	
7.14	750000	Distribution of Income - Dividend	E	Z	T	D	E/U	
<b>7.15</b>	<b>Warrants issued (RC 41)</b>							
7.15	309010	Appropriations Outstanding - Warrants to be Issued	E	F			U	
7.15	320100	Appropriations Outstanding - Warrants Issued	E	F			U	
7.15	320110	Appropriations Outstanding - Transfers	E	F			U	
7.15	320600	Appropriations Outstanding - Adjustments	E	F			U	
<b>7.16</b>	<b>Appropriations outstanding - used (RC 39)</b>							
7.16	320700	Appropriations Outstanding - Used - Accrued	E	F			U	
7.16	320710	Appropriations Outstanding - Used - Disbursed	E	F			U	
<b>7.17</b>	<b>General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1</b>							
7.17	570005	Appropriations - Expended - Accrued	E	F			U	
7.17	570006	Appropriations - Expended - Disbursed	E	F			U	

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
<b>7.18 Trust fund warrants issued net of adjustments (RC 45)</b>								
7.18	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F			U	
<b>7.19 Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)</b>								
7.19	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F			U	
<b>7.20 Transfers-in without reimbursement (RC 18) - Footnote 1</b>								
7.20	572000	Financing Sources Transferred In Without Reimbursement	E	F			E/U	
7.20	577500	Non-Budgetary Financing Sources Transferred In	E	F			E/U	
<b>7.21 Transfers-out without reimbursement (RC 18) - Footnote 1</b>								
7.21	573000	Financing Sources Transferred Out Without Reimbursement	E	F			E/U	
7.21	577600	Non-Budgetary Financing Sources Transferred Out	E	F			E/U	
<b>7.22 Imputed financing sources (RC 25) - Footnote 1</b>								
7.22	578000	Imputed Financing Sources	E	F			E/U	
<b>7.23 Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)</b>								
7.23	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
7.23	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E	E/U	6
<b>7.24 Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)</b>								
7.24	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
7.24	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E	E/U	6
<b>7.25 Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1</b>								
7.25	579000	Other Financing Sources	E	G		D/E	E/U	
7.25	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G			U	
<b>7.26 Other non-budgetary financing sources (RC 29) - Footnote 1, 9</b>								
7.26	573000	Financing Sources Transferred Out Without Reimbursement	E	Z			E/U	
7.26	579000	Other Financing Sources	E	Z		E	E/U	
7.26	579010	Other General Fund Financing Sources	E	Z			U	
7.26	590000	Other Revenue	E	Z	T	E	E/U	
<b>7.27 Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1</b>								
7.27	579010	Other General Fund Financing Sources	E	F			U	
<b>7.28 Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)</b>								
7.28	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F			U	
<b>7.29 Accrual of entity's amounts to be collected (RC 48)</b>								
7.29	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F			U	
<b>7.30 Total financing sources</b>								
<b>This line is calculated. Equals sum of lines 7.1 through 7.29</b>								
<b>8 Net cost of operations (+/-)</b>								
<b>9 Net position, end of period</b>								
<b>This line is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8.</b>								

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.
2	As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.
3	Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.
4	Exclude General Fund of the U.S. Government activity in this account.
5	Budgetary portion only.
6	Non budgetary portion only.
7	This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
8		This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.						
9		When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: <a href="https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf">https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf</a>						
10		When comparative financial statements are presented, the error is material and financial statements are restated, the error is for the prior year, the correction will be to the previous year financial statement adjustment lines. The impact to the current year will be presented in the beginning balances. When single year financial statements are presented and the error is material the impact will be to the beginning balance adjustment lines. Guidance is provided in the Prior Period Adjustment scenario on the following page: <a href="https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf">https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf</a>						



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# Treasury Financial Manual

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## Part 2, Section VII: GTAS Validations and Edits

One of the goals the Bureau of the Fiscal Service (Fiscal Service) has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Fiscal Service, and the Federal Financing Bank. The edits may be either fatal or proposed. Fiscal Service will use the proposed edits only for analytical purposes. Fiscal Service disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

<b>Section VII</b>	<b>Page Number</b>
GTAS Validation Summary Report (VSR)	VII VSR - 1
GTAS Validation Detail Report (VDR)	VII VDR - 1
GTAS Edits Summary Report (ESR)	VII ESR - 1
GTAS Edits Detail Report (EDR)	VII EDR - 1
GTAS Closing Edits Report (CER)	VII CER - 1

SUPPLEMENT

Section VII

U.S. Standard General Ledger  
Data Validations - Detail

No	Name	Description	Rule		Attribute	Combination		
14E	Year of Budget Authority Indicator	Year of Budget Authority Indicator is required for the applicable USSGL accounts.		YEAR OF BUDGET AUTHORITY CODE	FINANCING ACCOUNT CODE			
			Pass	(BLANK)	D			
			Pass	(BLANK)	G			
			Fail	BAL	D			
			Fail	BAL	G			
			Fail	NEW	D			
			Fail	NEW	G			
15E	Availability Time Indicator	Availability Time Indicator is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	Begin End Indicator	AVAILABILITY TIME INDICATOR		
			Fail	462000	B	A		
			Fail	462000	B	S		
			Fail	462000	E	(BLANK)		
			Pass	462000	B	(BLANK)		
			Pass	462000	E	A		
			Pass	462000	E	S		
17E	Prior Year Adjustment Code	Prior Year Adjustment Code is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS	CONCATENATED TAS	
			Fail	411100	X	E		
			Fail	411200	X	E		
			Fail	411300	X	E		
			Fail	411400	X	E		
			Fail	411500	X	E		
			Fail	411600	X	E		
			Fail	411601	X	E		
			Fail	411700	X	E		
			Fail	411800	X	E		
			Fail	412100	X	E		
			Fail	412300	X	E		
			Fail	412400	X	E		
			Fail	412500	X	E		
			Fail	413200	X	E		
			Fail	413600	X	E		
			Fail	414120	X	E		
			Fail	415000	X	E		
			Fail	415700	X	E	<> 01320122022 8233000	
			Fail	415800	X	E		
			Fail	416800	X	E		
			Fail	417000	X	E		
			Fail	417500	X	E		
			Fail	419000	X	E		
			Fail	421200	X	E		
			Fail	429000	X	E		
			Fail	438200	X	E		
Fail	438700	X	E					

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U.S. Standard General Ledger  
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No	Name	Description	Rule	Attribute	Combination		
			Fail	438800	X	E	
			Fail	439200	X	E	
			Fail	439400	X	E	
			Fail	439800	X	E	
			Fail	439900	X	E	
			Fail	445000	X	E	
			Fail	490800	X	E	
20	Disaster Emergency Fund Code	Disaster Emergency Fund Code is required for applicable USSGL accounts.	Fail	DISASTER EMERGENCY FUND CODE	BUDGETARY PROPRIETARY		
				<>(BLANK)	=P		
				<>(BLANK)	=A		
				=(BLANK)	=B		
21E	GTAS Fund Type	Specific USSGL accounts are valid for each GTAS Fund Type.		USSGL ACCOUNT NUMBER	FUND TYPE	CONCATENATED TAS	
			Pass	310000	UG	012 3241000	
			Fail	411400	ET	015 X8526000	
			Fail	411400	ET	015 X8585000	
			Fail	411400	ET	015 X8594000	
			Fail	411400	ET	015 X8595000	
			Fail	411400	ET	015 X8596000	
			Fail	411400	ET	015 X8600000	
			Fail	411400	ET	015 X8602000	
			Fail	411400	ET	015 X8604000	
			Fail	411400	ET	015 X8608000	
			Fail	411400	ET	070 X8530000	
			Fail	411400	ET	070 X8598000	
22E	TAS Status	The USSGL accounts must be valid for the TAS Status.		USSGL ACCOUNT NUMBER	FUND TYPE	TAS STATUS	CONCATENATED TAS
			Fail	435000	EC	U	
			Fail	435000	EG	U	
			Fail	435000	EM	U	
			Fail	435000	EP	U	
			Fail	435000	ER	U	
			Fail	435000	TR	U	
			Pass	435000	ES	U	
			Pass	435000	ET	U	
			Pass	112500	EG	E	04720212021 0108000
			Pass	112500	EG	E	04720222022 0108000
			Pass	161800	EP	E	07720202022 4483000
23E	Borrowing Source Code	Borrowing Source Code is required for applicable USSGL accounts.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BORROWING SOURCE	
			Fail	438200	B	(BLANK)	
			Pass	438200	B	F	
			Pass	438200	B	P	
			Pass	438200	B	T	

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U.S. Standard General Ledger  
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No	Name	Description	Rule	Attribute	Combination		
			Pass 438200	C	(BLANK)		
			Fail 438200	C	F		
			Fail 438200	C	P		
			Fail 438200	C	T		
			Pass 438200	D	(BLANK)		
			Fail 438200	D	F		
			Fail 438200	D	P		
			Fail 438200	D	T		
			Pass 438200	P	(BLANK)		
			Fail 438200	P	F		
			Fail 438200	P	P		
			Fail 438200	P	T		
			Pass 438200	S	(BLANK)		
			Fail 438200	S	F		
			Fail 438200	S	P		
			Fail 438200	S	T		
			Pass 438400	C	(BLANK)		
			Fail 438400	C	F		
			Fail 438400	C	P		
			Fail 438400	C	T		
			Pass 438400	D	(BLANK)		
			Fail 438400	D	F		
			Fail 438400	D	P		
			Fail 438400	D	T		
			Pass 438400	P	(BLANK)		
			Fail 438400	P	F		
			Fail 438400	P	P		
			Fail 438400	P	T		
			Pass 438400	S	(BLANK)		
			Fail 438400	S	F		
			Fail 438400	S	P		
			Fail 438400	S	T		
			Fail 439200	B	(BLANK)		
			Pass 439200	B	F		
			Pass 439200	B	P		
			Pass 439200	B	T		
			Pass 439200	C	(BLANK)		
			Fail 439200	C	F		
			Fail 439200	C	P		
			Fail 439200	C	T		
			Pass 439200	D	(BLANK)		
			Fail 439200	D	F		
			Fail 439200	D	P		
			Fail 439200	D	T		
			Pass 439200	E	(BLANK)		
			Fail 439200	E	F		
			Fail 439200	E	P		

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No	Name	Description	Rule	Attribute	Combination	
			Fail	439200	E	T
			Pass	439200	F	(BLANK)
			Fail	439200	F	F
			Fail	439200	F	P
			Fail	439200	F	T
			Pass	439200	P	(BLANK)
			Fail	439200	P	F
			Fail	439200	P	P
			Fail	439200	P	T
			Pass	439200	R	(BLANK)
			Fail	439200	R	F
			Fail	439200	R	P
			Fail	439200	R	T
			Pass	439200	S	(BLANK)
			Fail	439200	S	F
			Fail	439200	S	P
			Fail	439200	S	T
			Fail	439300	B	(BLANK)
			Pass	439300	B	F
			Pass	439300	B	P
			Pass	439300	B	T
			Pass	439300	C	(BLANK)
			Fail	439300	C	F
			Fail	439300	C	P
			Fail	439300	C	T
			Pass	439300	D	(BLANK)
			Fail	439300	D	F
			Fail	439300	D	P
			Fail	439300	D	T
			Pass	439300	E	(BLANK)
			Fail	439300	E	F
			Fail	439300	E	P
			Fail	439300	E	T
			Pass	439300	F	(BLANK)
			Fail	439300	F	F
			Fail	439300	F	P
			Fail	439300	F	T
			Pass	439300	P	(BLANK)
			Fail	439300	P	F
			Fail	439300	P	P
			Fail	439300	P	T
			Pass	439300	R	(BLANK)
			Fail	439300	R	F
			Fail	439300	R	P
			Fail	439300	R	T
			Pass	439300	S	(BLANK)
			Fail	439300	S	F



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Data Validations - Detail

No	Name	Description	Rule	Attribute	Combination		
			Fail	439300	S	P	
			Fail	439300	S	T	
24E	Reporting Type Code	The USSGL Accounts must be valid for the Reporting Type Code.		USSGL ACCOUNT NUMBER	REPORTING TYPE CODE	CONCATENATED TAS	
			Pass	340000	U	020 X6311000	
25	USSGL Accounts Restricted to Appropriation Flag "I" and "M"	Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).	Fail	USSGL ACCOUNT NUMBER	APPROPRIATION FLAG		
				=411910	=(BLANK)		
				=439100	=(BLANK)		
26	Anticipated USSGL Account Balance in Period 12	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	Fail	Reporting Period	DOLLAR AMOUNT	SGL ANTICIPATED	
				=12	<>0	=Y	
27	Credit Cohort Year and Financing Account Code Validation	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	CREDIT COHORT YEAR	BUDGETARY PROPRIETARY	FINANCING ACCOUNT CODE	
				=(BLANK)	=A	=N	
				=(BLANK)	=A	=G	
				=(BLANK)	=A	=D	
				=(BLANK)	=B	=N	
				=(BLANK)	=P	=N	
				=(BLANK)	=P	=G	
				=(BLANK)	=P	=D	
				=1992	=B	=G	
				=1992	=B	=D	
				=1993	=B	=G	
				=1993	=B	=D	
				=1994	=B	=G	
				=1994	=B	=D	
				=1995	=B	=G	
				=1995	=B	=D	
				=1996	=B	=G	
				=1996	=B	=D	
				=1997	=B	=G	
				=1997	=B	=D	
				=1998	=B	=G	
				=1998	=B	=D	
				=1999	=B	=G	
				=1999	=B	=D	
				=2000	=B	=G	
				=2000	=B	=D	
				=2001	=B	=G	
				=2001	=B	=D	
				=2002	=B	=G	
				=2002	=B	=D	
				=2003	=B	=G	

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No	Name	Description	Rule	Attribute	Combination		
			=2003	=B	=D		
			=2004	=B	=G		
			=2004	=B	=D		
			=2005	=B	=G		
			=2005	=B	=D		
			=2006	=B	=G		
			=2006	=B	=D		
			=2007	=B	=G		
			=2007	=B	=D		
			=2008	=B	=G		
			=2008	=B	=D		
			=2009	=B	=G		
			=2009	=B	=D		
			=2010	=B	=G		
			=2010	=B	=D		
			=2011	=B	=G		
			=2011	=B	=D		
			=2012	=B	=G		
			=2012	=B	=D		
			=2013	=B	=G		
			=2013	=B	=D		
			=2014	=B	=G		
			=2014	=B	=D		
			=2015	=B	=G		
			=2015	=B	=D		
			=2016	=B	=G		
			=2016	=B	=D		
			=2017	=B	=G		
			=2017	=B	=D		
			=2018	=B	=G		
			=2018	=B	=D		
			=2019	=B	=G		
			=2019	=B	=D		
			=2020	=B	=G		
			=2020	=B	=D		
			=2021	=B	=G		
			=2021	=B	=D		
			=2022	=B	=G		
			=2022	=B	=D		
			=2023	=B	=D		
			=2023	=B	=G		
			=2024	=B	=D		
			=2024	=B	=G		
			=2025	=B	=D		
			=2025	=B	=G		

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27E	Credit Cohort Year and Financing Account Code Validation	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.		CREDIT COHORT YEAR	CONCATENATED TAS	FINANCING ACCOUNT CODE	
			Pass	(BLANK)	086 X4240000	D	
			Pass	(BLANK)	086 X4240000	G	
			Pass	(BLANK)	091 X4251000	D	
			Pass	(BLANK)	091 X4251000	G	
			Pass	(BLANK)	091 X4252000	D	
			Pass	(BLANK)	091 X4252000	G	
			Pass	(BLANK)	091 X4253000	D	
			Pass	(BLANK)	091 X4253000	G	
			Pass	(BLANK)	091 X4255000	D	
			Pass	(BLANK)	091 X4255000	G	
			Pass	(BLANK)	091 X4290000	D	
			Pass	(BLANK)	091 X4290000	G	
			Pass	(BLANK)	091 X4449000	D	
			Pass	(BLANK)	091 X4449000	G	
			Pass	(BLANK)	091 X4453000	D	
			Pass	(BLANK)	091 X4453000	G	
			Pass	(BLANK)	091 X4459000	D	
			Pass	(BLANK)	091 X4459000	G	
			Pass	(BLANK)	091 X4300000	D	
			Pass	(BLANK)	091 X4300000	G	
			Pass	1001	071 X4074000	D	
			Pass	1001	071 X4074000	G	
			Pass	1001	071 X4075000	D	
			Pass	1001	071 X4075000	G	
			Pass	2026	012 X4158000	D	
			Pass	2026	012 X4158000	G	
Pass	2026	086 X4587000	D				
Pass	2026	086 X4587000	G				
28	PYA and Beginning Balance Validation	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	Begin End Indicator	PRIOR YEAR ADJUSTMENT CODE		
				=B	=B		
				=B	=P		
29	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER		
				=(BLANK)	=##		
				=E	=##		
29E	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER	
			Fail	465000	A	##	
			Fail	465000	B	##	

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No	Name	Description	Rule	Attribute	Combination		
			Pass	465000	A	(BLANK)	
			Pass	465000	B	(BLANK)	
30	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	Fail	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM		
				=(BLANK)	=####		
				=A	=####		
				=B	=(BLANK)		
				=E	=####		
30E	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM	
			Fail	465000	B	####	
			Pass	465000	B	(BLANK)	
31	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	BEA Category Indicator	TAS LEVEL BEA CATEGORY		
				=D	=M		
				=D	=(BLANK)		
				=D	=I		
				=D	=G		
				=D	=N		
				=M	=D		
				=M	=(BLANK)		
				=M	=I		
				=M	=G		
31E	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).		BEA Category Indicator	CONCATENATED TAS		
			Pass	M	020 X0503000		
32	Is First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.	Fail	AVAILABILITY TYPE CODE	YEAR OF BUDGET AUTHORITY CODE	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR
				<>X	=BAL	=B	=Y
				<>X	=BAL	=P	=Y
				<>X	=BAL	=X	=Y
				<>X	=BAL	=(BLANK)	=Y
				<>X	=NEW	=X	=N
				=X	=BAL	=B	=Y

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No	Name	Description	Rule	Attribute	Combination		
				=X	=BAL	=P	=Y
				=X	=BAL	=X	=Y
				=X	=BAL	=(BLANK)	=Y
33	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.	Fail	Begin End Indicator	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER	
				=E	=E	=###	
				=E	=F	<>###	
				=E	=F	=099	
				=E	=G	<>099	
				=E	=N	=###	
				=E	=Z	=###	
				=E	=(BLANK)	=###	
33E	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER	
			Fail	407000	F	###	
			Fail	421200	F	###	
			Fail	422100	F	###	
			Fail	422200	F	###	
			Fail	422300	F	###	
			Fail	423500	F	###	
			Fail	425100	F	###	
			Fail	425200	F	###	
			Fail	425300	F	###	
			Fail	487200	F	###	
			Fail	497200	F	###	
			Pass	407000	F	(BLANK)	
			Pass	421200	F	(BLANK)	
			Pass	422100	F	(BLANK)	
			Pass	422200	F	(BLANK)	
			Pass	422300	F	(BLANK)	
			Pass	423500	F	(BLANK)	
			Pass	425100	F	(BLANK)	
			Pass	425200	F	(BLANK)	
			Pass	425300	F	(BLANK)	
			Pass	487200	F	(BLANK)	
			Pass	497200	F	(BLANK)	
34	Federal Non-Federal Code and Trading Partner Main Account Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.	Fail	Begin End Indicator	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE	
				=E	=E	=####	
				=E	=F	=(BLANK)	

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No	Name	Description	Rule	Attribute	Combination		
				=E	=G	=(BLANK)	
				=E	=N	=####	
				=E	=Z	=####	
				=E	=(BLANK)	=####	
34E	Federal Non-Federal Code and Trading Partner Main Account Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE	
			Fail	407000	F	####	
			Fail	421200	F	####	
			Fail	422100	F	####	
			Fail	422200	F	####	
			Fail	422300	F	####	
			Fail	423500	F	####	
			Fail	425100	F	####	
			Fail	425200	F	####	
			Fail	425300	F	####	
			Fail	487200	F	####	
			Fail	497200	F	####	
			Pass	407000	F	(BLANK)	
			Pass	421200	F	(BLANK)	
			Pass	422100	F	(BLANK)	
			Pass	422200	F	(BLANK)	
			Pass	422300	F	(BLANK)	
			Pass	423500	F	(BLANK)	
			Pass	425100	F	(BLANK)	
			Pass	425200	F	(BLANK)	
			Pass	425300	F	(BLANK)	
			Pass	487200	F	(BLANK)	
			Pass	497200	F	(BLANK)	
35	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.	Fail	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE		
				=G	=####		
35E	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.	Pass	G	0000		
36	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	USSGL ACCOUNT NUMBER			
				=192100			
36E	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.		Fund Family			
			Pass	0200500			
			Pass	0200505			
			Pass	0200550			
			Pass	0200551			
			Pass	0200575			

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No	Name	Description	Rule	Attribute	Combination		
			Pass	0200903			
			Pass	0200904			
			Pass	0201875			
37	Pd 12 Zero Balance Validation	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	Fail	Reporting Period	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT	
				=12	=109000	<>0	
				=12	=139000	<>0	
				=12	=209010	<>0	
				=12	=299100	<>0	
				=12	=299110	<>0	
				=12	=299200	<>0	
				=12	=309000	<>0	
				=12	=309010	<>0	
				=12	=411920	<>0	
				=12	=416612	<>0	
				=12	=422512	<>0	
				=12	=424000	<>0	
				=12	=439500	<>0	
				=12	=439504	<>0	
				=12	=573500	<>0	
				=12	=573600	<>0	
38	USSGL 435000 and TAS Status Transitioning Flag	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	USSGL ACCOUNT NUMBER	DEBIT CREDIT INDICATOR	TAS STATUS TRANSITIONING CODE	
				=435000	=D	=K	
39	PYA and Is First Year	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR		
				=B	=Y		
				=P	=Y		
40	TAS Status Transitioning Flag and 101000	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	Fail	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT	Begin End Indicator	TAS STATUS TRANSITIONING CODE
				=101000	<>0	=E	=K
41	Prior Year Upward and Downward Adjustments and Is First Year	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Fail	USSGL ACCOUNT NUMBER	IS FIRST YEAR		
				=411910	=Y		
				=498100	=Y		
				=498200	=Y		
42	USSGL 490800 TAS limitation	USSGL 490800 is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=490800			
42E	USSGL 490800 TAS limitation	USSGL 490800 is restricted to specific TAS.		CONCATENATED TAS			
			Pass	010 X4518000			
			Pass	020 X0550000			
				020020			
			Pass	X0074000			

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No	Name	Description	Rule	Attribute	Combination			
43	Limited Use of USSGLs 408000, 412200 and 412250	The use of USSGLs 408000, 412200 and 412250 is restricted to specific TAS.	Pass	088 X0300000				
			Fail	USSGL ACCOUNT NUMBER				
				=408000				
				=412200				
43E	Limited Use of USSGLs 408000, 412200 and 412250	The use of USSGLs 408000, 412200 and 412250 is restricted to specific TAS.		USSGL ACCOUNT NUMBER	CONCATENATED TAS			
			Pass	408000	020 X4521000			
			Pass	412200	020 X0550000			
			Pass	412250	020 X4521000			
44	USSGLs limited to X Authority Duration Code	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE			
				=412200	<>X			
				=413100	<>X			
				=413120	<>X			
				=413600	<>X			
				=414100	<>X			
				=414120	<>X			
				=414900	<>X			
				=415700	<>X			
				=415800	<>X			
				=427300	<>X			
				=436000	<>X			
				=438400	<>X			
				=439400	<>X			
				=439700	<>X			
				=439701	<>X			
				=439730	<>X			
	=439800	<>X						
44E	USSGLs limited to X Authority Duration Code	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BEA Category Indicator	CONCATENATED TAS	Reduction Type
			Pass	414900	(BLANK)	(BLANK)	01320122022 0516000	(BLANK)
			Pass	414900	(BLANK)	(BLANK)	01320122022 8233000	(BLANK)
			Pass	415700	P	M	01320122022 8233000	(BLANK)
			Pass	415800	(BLANK)	D	07020132015 0715000	(BLANK)
			Pass	415800	(BLANK)	D	07020142016 0715000	(BLANK)
			Pass	438400	P	M	01220132013 1143000	SEQ
			Pass	438400	P	M	01220142014 1143000	SEQ
			Pass	438400	P	M	01220152015 1143000	SEQ



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No	Name	Description	Rule	Attribute	Combination			
			Pass	438400	P	M	01220172020 5216000	SEQ
			Pass	438400	P	M	01220182021 5216000	SEQ
			Pass	438400	P	M	01320122022 8233000	SEQ
			Pass	438400	S	M	01320122027 4421000	SEQ
			Pass	438400	S	D	01620132013 1200000	SEQ
			Pass	438400	P	M	01620212030 4204000	SEQ
			Pass	438400	S	D	02020132013 0560000	SEQ
			Pass	438400	P	D	02520132014 4472000	SEQ
			Pass	438400	S	D	02720132013 0100000	SEQ
			Pass	438400	P	D	04720132015 4542001	SEQ
			Pass	438400	P	D	06020122012 8237000	SEQ
			Pass	438400	S	D	06920132013 0102000	OTR
			Pass	438400	S	D	06920132013 0301000	OTR
			Pass	438400	S	D	06920132013 1301000	SEQ
			Pass	438400	P	D	06920132014 5282000	ATB
			Pass	438400	P	D	06920132014 5282000	SEQ
			Pass	438400	P	D	06920132015 8121000	ATB
			Pass	438400	P	D	06920132015 8121000	SEQ
			Pass	438400	S	D	07020132015 0715000	SEQ
			Pass	438400	S	D	07120132015 0100000	SEQ
			Pass	438400	S	D	07520132013 0600000	SEQ
			Pass	438400	S	D	07520132013 0943000	SEQ
			Pass	438400	P	D	07520132014 8393000	SEQ
			Pass	438400	S	M	07520132018 0511000	SEQ
			Pass	438400	S	M	07520142014 0509000	SEQ
			Pass	438400	S	M	07520142014 0511000	SEQ

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No	Name	Description	Rule	Attribute	Combination			
			Pass	438400	S	M	07520142014 0519000	SEQ
			Pass	438400	S	M	07520142019 0511000	SEQ
			Pass	438400	S	M	07520152016 0128000	SEQ
			Pass	438400	S	M	07520152016 0350000	SEQ
			Pass	438400	S	M	07520152016 0943000	SEQ
			Pass	438400	S	M	07520152020 0511000	SEQ
			Pass	438400	S	M	07520162016 0511000	SEQ
			Pass	438400	S	M	07520162017 0128000	SEQ
			Pass	438400	S	M	07520162017 0350000	SEQ
			Pass	438400	S	M	07520162017 0943000	SEQ
			Pass	438400	S	M	07520162021 0511000	SEQ
			Pass	438400	S	M	07520172017 0511000	SEQ
			Pass	438400	S	M	07520172018 0128000	SEQ
			Pass	438400	S	M	07520172018 0350000	SEQ
			Pass	438400	S	M	07520172018 0943000	SEQ
			Pass	438400	S	M	07520172022 0511000	SEQ
			Pass	438400	S	M	07520182018 0511000	SEQ
			Pass	438400	S	M	07520182019 0128000	SEQ
			Pass	438400	S	M	07520182019 0350000	SEQ
			Pass	438400	S	M	07520182019 0943000	SEQ
			Pass	438400	S	M	07520182022 0511000	SEQ
			Pass	438400	S	M	07520192019 0511000	SEQ
			Pass	438400	S	M	07520192020 0128000	SEQ
			Pass	438400	S	M	07520192020 0350000	SEQ
			Pass	438400	S	M	07520192020 0943000	SEQ
			Pass	438400	S	M	07520192022 0511000	SEQ

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No	Name	Description	Rule		Attribute	Combination		
			Pass	438400	S	M	07520202021 0128000	SEQ
			Pass	438400	S	M	07520202021 0350000	SEQ
			Pass	438400	S	M	07520202021 0943000	SEQ
			Pass	438400	S	M	07520212022 0350000	SEQ
			Pass	438400	S	M	07520212022 0943000	SEQ
			Pass	438400	S	M	07520222023 0128000	SEQ
			Pass	438400	S	M	07520222023 0350000	SEQ
			Pass	438400	S	M	07520232024 0128000	SEQ
			Pass	438400	S	M	07520232024 0350000	SEQ
			Pass	438400	S	M	07520232024 0943000	SEQ
			Pass	438400	S	D	08620132013 0186000	OTR
			Pass	438400	P	D	08620132014 4586000	SEQ
			Pass	438400	S	D	09720132013 0130000	SEQ
			Pass	438400	S	D	34920132013 1712000	SEQ
			Pass	438400	P	M	57920102019 8299000	SEQ
			Pass	438400	P	M	57920102029 8299000	SEQ
			Pass	439400	(BLANK)	D	01420172021 5639000	(BLANK)
			Pass	439400	(BLANK)	D	01420172023 5637000	(BLANK)
			Pass	439400	(BLANK)	D	01420172023 5638000	(BLANK)
			Pass	439400	(BLANK)	D	01420172028 5639000	(BLANK)
			Pass	439400	(BLANK)	D	01420172030 5637000	(BLANK)
			Pass	439400	(BLANK)	D	01420172030 5638000	(BLANK)
			Pass	439700	P	M	01320122022 8233000	(BLANK)
			Pass	439700	P	D	01420172021 5639000	(BLANK)
			Pass	439700	P	D	01420172023 5637000	(BLANK)
			Pass	439700	P	D	01420172023 5638000	(BLANK)

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No	Name	Description	Rule	Attribute	Combination			
			Pass	439701	P	M	01320122022 8233000	(BLANK)
			Pass	439730	(BLANK)	D	01420172021 5639000	(BLANK)
			Pass	439730	(BLANK)	D	01420172023 5637000	(BLANK)
			Pass	439730	(BLANK)	D	01420172023 5638000	(BLANK)
			Pass	439730	(BLANK)	D	01420172028 5639000	(BLANK)
			Pass	439730	(BLANK)	D	01420172030 5637000	(BLANK)
			Pass	439730	(BLANK)	D	01420172030 5638000	(BLANK)
			Pass	439800	S	D	07020132015 0715000	(BLANK)
			Pass	439800	S	D	07020142016 0715000	(BLANK)
45	USSGL Accounts Restricted to HHS and SSA	Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	USSGL ACCOUNT NUMBER				
				=432000				
				=432100				
				=433000				
45E	USSGL Accounts Restricted to HHS and SSA	Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration.		AGENCY IDENTIFIER				
			Pass	028				
			Pass	075				
46	Restriction for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.	Fail	FEDERAL NONFEDERAL INDICATOR				
				=E				
46E	Restriction for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.		Fund Family				
			Pass	0110109				
			Pass	0110210				
			Pass	0120600				
			Pass	0121103				
			Pass	0121104				
			Pass	0121105				
			Pass	0121106				
			Pass	0121115				
			Pass	0121400				
			Pass	0121500				

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No	Name	Description	Rule	Attribute	Combination		
			Pass 0121600				
			Pass 0121801				
			Pass 0122500				
			Pass 0123700				
			Pass 0124050				
			Pass 0124605				
			Pass 0124609				
			Pass 0125161				
			Pass 0125410				
			Pass 0128028				
			Pass 0130300				
			Pass 0131006				
			Pass 0131450				
			Pass 0134295				
			Pass 0140680				
			Pass 0140804				
			Pass 0141039				
			Pass 0141125				
			Pass 0141611				
			Pass 0141612				
			Pass 0142100				
			Pass 0142106				
			Pass 0144523				
			Pass 0144529				
			Pass 0145015				
			Pass 0145017				
			Pass 0145020				
			Pass 0148069				
			Pass 0150200				
			Pass 0151060				
			Pass 0151100				
			Pass 0151300				
			Pass 0171804				
			Pass 0171810				
			Pass 0201008				
			Pass 0204444				
			Pass 0204502				
			Pass 0212032				
			Pass 0254468				
			Pass 0514596				
			Pass 0573010				
			Pass 0573020				
			Pass 0573022				
			Pass 0573400				
			Pass 0573410				
			Pass 0573600				
			Pass 0573620				

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No	Name	Description	Rule	Attribute	Combination		
			Pass	0608118			
			Pass	0694089			
			Pass	0698083			
			Pass	0700500			
			Pass	0700509			
			Pass	0700530			
			Pass	0700531			
			Pass	0700542			
			Pass	0700610			
			Pass	0705687			
			Pass	0705694			
			Pass	0800109			
			Pass	0800111			
			Pass	0800115			
			Pass	0800122			
			Pass	0804546			
			Pass	0884578			
			Pass	0930100			
			Pass	3391400			
			Pass	3491712			
			Pass	4554110			
			Pass	5124331			
47	Borrowing Authority from Treasury and Borrowing Source Validation	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY		
				=F	=N		
				=P	=I		
				=P	=D		
				=P	=M		
47E	Borrowing Authority from Treasury and Borrowing Source Validation	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Pass	BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC	
			Pass	P	I	M	
			Pass	P	D	M	
			Pass	P	I	D	
			Pass	P	I	I	
			Pass	P	D	I	
			Pass	P	D	D	
			Pass	P	M	M	
			Pass	P	M	I	
			Pass	P	M	D	
48	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM THE PUBLIC		
				=F	=I		

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No	Name	Description	Rule	Attribute	Combination		
			=F	=D			
			=F	=M			
			=P	=N			
			=T	=I			
			=T	=D			
			=T	=M			
48E	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).		BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC	
			Pass	F	I	M	
			Pass	F	I	I	
			Pass	F	I	D	
			Pass	F	D	M	
			Pass	F	D	I	
			Pass	F	D	D	
			Pass	F	M	M	
			Pass	F	M	I	
			Pass	F	M	D	
			Pass	T	I	M	
			Pass	T	I	I	
			Pass	T	I	D	
			Pass	T	D	M	
			Pass	T	D	D	
			Pass	T	M	M	
			Pass	T	M	I	
			Pass	T	M	D	
			Pass	T	D	I	
49	USSGL Accounts and Borrowing Authority Indicator	Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	USSGL ACCOUNT NUMBER	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC	
				=404400	=N	=N	
				=414000	=N	=N	
				=414100	=N	=N	
				=414120	=N	=N	
				=414300	=N	=N	
				=414400	=N	=N	
				=414500	=N	=N	
				=414800	=N	=N	
				=414900	=N	=N	
				=414910	=N	=N	
50	USSGL Accounts and Contract Authority Indicator	Some USSGL accounts are limited to TAS with Contract Authority.	Fail	USSGL ACCOUNT NUMBER	CONTRACT AUTHORITY		
				=403400	=N		
				=413000	=N		
				=413100	=N		
				=413120	=N		
				=413200	=N		
				=413300	=N		

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No	Name	Description	Rule	Attribute	Combination		
				=413400	=N		
				=413415	=N		
				=413500	=N		
				=413600	=N		
				=413800	=N		
				=413900	=N		
51	Backdated Transaction and Prior Year Adjustment	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.	Fail	PRIOR YEAR ADJUSTMENT CODE	Backdated Transaction		
				=B	=N		
52	Is First Year and Beginning Balance Validation	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Begin End Indicator	IS FIRST YEAR		
				=B	=Y		
52E	Is First Year and Beginning Balance Validation	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.		CONCATENATED TAS			
			Pass	075 1099001			
			Pass	075 1099005			
			Pass	075 1099006			
			Pass	075 1099008			
			Pass	075 1099009			
			Pass	075 1099010			
			Pass	075 1435001			
			Pass	075 1435005			
			Pass	075 1435006			
			Pass	075 1435008			
			Pass	075 1435009			
			Pass	075 1435010			
			Pass	075 3200001			
			Pass	075 3200005			
			Pass	075 3200006			
			Pass	075 3200008			
			Pass	075 3200009			
			Pass	075 3200010			
			Pass	075 3220001			
			Pass	075 3220005			
			Pass	075 3220006			
			Pass	075 3220008			
			Pass	075 3220009			
			Pass	075 3220010			
53	USSGLs limited to ESF and Sinking Fund TAS	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.	Fail	USSGL ACCOUNT NUMBER			
				=120500			
				=120900			
				=134400			



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No	Name	Description	Rule	Attribute	Combination		
				=138400			
				=167000			
				=167100			
				=167200			
				=167900			
				=219200			
				=219300			
				=426800			
				=463500			
				=633800			
				=718100			
				=719100			
				=728100			
				=729100			
53E	USSGLs limited to ESF and Sinking Fund TAS	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.		CONCATENATED TAS			
			Pass	020 X0575000			
			Pass	020 X4444000			
55	USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.	The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR		
				=259000	=G		
55E	USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.	The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.		CONCATENATED TAS			
			Pass	012 X5531000			
			Pass	089 1424000			
			Pass	089 1435000			
			Pass	089 2247000			
			Pass	089 2248000			
			Pass	089 2249000			
			Pass	089 2814000			
			Pass	089 X0302000			
			Pass	089 X0303000			
			Pass	089 X4045000			
			Pass	089 X4452000			
			Pass	089 X5068000			
			Pass	089 X5649000			
56	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR		
				=199000	=G		
56E	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.		AGENCY IDENTIFIER			
			Pass	018			
57	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR		
				=750000	=G		

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No	Name	Description	Rule	Attribute	Combination			
57E	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.		CONCATENATED TAS				
			Pass	020 X5080000				
			Pass	455 X4110000				
64	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P"	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE	Fund Family	Reduction Type
				=438400	=P	=EG	<>0121143	=SEQ
65	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS		
				=411900	=X	=E		
65E	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.		USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS	Fund Family	
			Pass	411900	X	E	0121143	
			Pass	411900	X	E	0142240	
			Pass	411900	X	E	0160327	
			Pass	411900	X	E	0750344	
			Pass	411900	X	E	0750580	
66	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY			
				=T	=N			
66E	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.		BORROWING SOURCE	CONCATENATED TAS	BORROWING AUTHORITY FROM TREASURY		
			Pass	T	012 X5531000	N		
67	Limited use of specific USSGL Accounts with Authority Type Code "B"	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE			
				=412600	=B			
				=412800	=B			
				=412900	=B			
				=414600	=B			
67E	Limited use of specific USSGL Accounts with Authority Type Code "B"	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.		ALLOCATION TRANSFER AGENCY IDENTIFIER	AGENCY IDENTIFIER	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE
			Pass	(BLANK)	012	5531	412600	X
			Pass	(BLANK)	016	8042	412600	X
			Pass	(BLANK)	012	5531	412800	X
			Pass	(BLANK)	016	8042	412800	X
			Pass	(BLANK)	075	8004	412800	X
			Pass	075	075	8004	412800	X
			Pass	(BLANK)	016	8042	412900	X
			Pass	(BLANK)	016	8144	414600	X

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No	Name	Description	Rule	Attribute	Combination		
			Pass	(BLANK)	089	4404	414600
			Pass	(BLANK)	089	4455	414600
			Pass	(BLANK)	089	4576	414600
			Pass	(BLANK)	089	4579	414600
68	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BEA Category Indicator	FUND TYPE
				=404700	=B	=M	=EP
				=404700	=B	=M	=ER
68E	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.		CONCATENATED TAS			
			Pass	089 X4455000			
			Pass	089 X4576000			
			Pass	089 X4579000			
69	Limited use of specific USSGL and Fund Type combinations	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Fail	USSGL ACCOUNT NUMBER	FUND TYPE		
				=411900	=ES		
				=411900	=ET		
				=412600	=EG		
				=412700	=EG		
				=412800	=EG		
				=412900	=EG		
				=417100	=EG		
				=417200	=EP		
				=417300	=EG		
				=417300	=EP		
69E	Limited use of specific USSGL and Fund Type combinations	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.		ALLOCATION TRANSFER AGENCY IDENTIFIER	AGENCY IDENTIFIER	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER
			Pass	(BLANK)	012	5205	411900
			Pass	(BLANK)	014	5015	411900
			Pass	(BLANK)	014	5065	411900
			Pass	(BLANK)	014	5132	411900
			Pass	(BLANK)	014	5140	411900
			Pass	(BLANK)	014	5143	411900
			Pass	(BLANK)	014	5241	411900
			Pass	(BLANK)	014	5474	411900
			Pass	(BLANK)	014	5485	411900
			Pass	(BLANK)	014	5573	411900
			Pass	(BLANK)	014	5637	411900
			Pass	(BLANK)	014	5638	411900
			Pass	(BLANK)	014	5639	411900
			Pass	(BLANK)	014	5715	411900

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No	Name	Description	Rule	Attribute	Combination		
			Pass (BLANK)	014	5740	411900	X
			Pass (BLANK)	014	5884	411900	X
			Pass (BLANK)	015	5073	411900	X
			Pass (BLANK)	015	5608	411900	X
			Pass (BLANK)	015	8526	411900	X
			Pass (BLANK)	015	8585	411900	X
			Pass (BLANK)	015	8594	411900	X
			Pass (BLANK)	015	8595	411900	X
			Pass (BLANK)	015	8596	411900	X
			Pass (BLANK)	015	8600	411900	X
			Pass (BLANK)	015	8602	411900	X
			Pass (BLANK)	015	8604	411900	X
			Pass (BLANK)	015	8608	411900	X
			Pass (BLANK)	019	5713	411900	X
			Pass (BLANK)	027	5610	411900	X
			Pass (BLANK)	036	5287	411900	X
			Pass (BLANK)	047	5594	411900	X
			Pass (BLANK)	047	5640	411900	X
			Pass (BLANK)	069	5282	411900	M
			Pass (BLANK)	069	5423	411900	X
			Pass (BLANK)	069	5423	411900	A
			Pass (BLANK)	070	5088	411900	X
			Pass (BLANK)	075	5551	411900	X
			Pass (BLANK)	089	5068	411900	X
			Pass (BLANK)	089	5227	411900	X
			Pass (BLANK)	089	5369	411900	X
			Pass (BLANK)	473	5761	411900	X
			Pass (BLANK)	473	5761	411900	A
			Pass (BLANK)	480	5589	411900	X
			Pass (BLANK)	480	5589	411900	M
			Pass (BLANK)	487	5415	411900	X
			Pass (BLANK)	012	1143	412600	A
			Pass (BLANK)	016	0327	412600	M
			Pass (BLANK)	031	0200	412600	M
			Pass (BLANK)	031	0200	412600	X
			Pass (BLANK)	031	0300	412600	M
			Pass (BLANK)	431	0500	412600	M
			Pass (BLANK)	012	1143	412700	A
			Pass (BLANK)	016	0327	412700	M
			Pass (BLANK)	012	1143	412800	A
			Pass (BLANK)	016	0327	412800	M
			Pass (BLANK)	031	0200	412800	M
			Pass (BLANK)	031	0200	412800	X
			Pass (BLANK)	031	0300	412800	M
			Pass (BLANK)	075	0580	412800	A
			Pass (BLANK)	431	0500	412800	M
			Pass (BLANK)	012	1143	412900	A

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			Pass	(BLANK)	016	0327	412900
			Pass	(BLANK)	075	0580	412900
			Pass	(BLANK)	014	2301	417100
			Pass	(BLANK)	096	3122	417100
			Pass	(BLANK)	096	3123	417100
			Pass	(BLANK)	089	4045	417200
			Pass	(BLANK)	014	2301	417300
			Pass	(BLANK)	089	4045	417300
			Pass	(BLANK)	096	3122	417300
			Pass	(BLANK)	096	3123	417300
70	Limited Use of USSGL 415100 with Authority Type Code "P"	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE		
				=415100	=P		
70E	Limited Use of USSGL 415100 with Authority Type Code "P"	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.		BEA Category Indicator	CONCATENATED TAS		
			Pass	M	011 X5512000		
			Pass	M	01320122022 8233000		
			Pass	M	014 X5656000		
			Pass	D	01420172028 5639000		
			Pass	M	020 X5445000		
			Pass	M	020 X5581000		
			Pass	M	020 X5697000		
			Pass	M	02020192020 5445000		
			Pass	M	02020202021 5445000		
			Pass	M	091 X5557000		
			Pass	D	09720182019 0111000		
71	Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE	
				=438200	=S	=ES	
				=438200	=S	=ET	
				=438400	=S	=ES	
				=438400	=S	=ET	
71E	Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.		CONCATENATED TAS			
			Pass	060 X8051001			
			Pass	069 X5423000			
			Pass	069 X8106000			
			Pass	069 X8107000			

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No	Name	Description	Rule	Attribute	Combination		
			Pass	069 X8159000			
			Pass	070 X5088000			
			Pass	097 X8164000			
72	Limited use of USSGL 412400 with Fund Type "EG".	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	FUND TYPE		
				=412400	=EG		
72E	Limited use of USSGL 412400 with Fund Type "EG".	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Pass	AUTHORITY DURATION CODE	TAS STATUS	Fund Family	
			Pass	A	U	0121143	
73	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE	
				=415700	=P	=EG	
				=439700	=P	=EG	
73E	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Pass	USSGL ACCOUNT NUMBER	BEA Category Indicator	CONCATENATED TAS	
			Pass	415700	(BLANK)	012 X1002000	
			Pass	415700	(BLANK)	012 X1004000	
			Pass	439700	M	012 X1002000	
			Pass	439700	M	012 X1004000	
74	Limited Use of USSGL 439100 with PYA "X" on Expired TAS	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS	
				=439100	=X	=E	
74E	Limited Use of USSGL 439100 with PYA "X" on Expired TAS	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.	Pass	CONCATENATED TAS			
			Pass	07520162016 0344000			
			Pass	07520172017 0344000			
			Pass	07520172017 1545000			
			Pass	07520182018 0344000			
			Pass	07520182018 1545000			
75	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Fail	FEDERAL NONFEDERAL INDICATOR	EXCHANGE OR NONEXCHANGE INDICATOR		
				=G	=E		
				=G	=X		
75E	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Pass	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	EXCHANGE OR NONEXCHANGE INDICATOR	CONCATENATED TAS
			Pass	599000	G	E	014 1060000
			Pass	599000	G	E	014 1099000

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			Pass	599000	G	E	014 1435000
			Pass	599000	G	E	014 1493000
			Pass	599000	G	E	014 1811000
			Pass	599000	G	E	014 1820000
			Pass	599000	G	E	014 2020000
			Pass	599000	G	E	014 2025000
			Pass	599000	G	E	014 2039000
			Pass	599000	G	E	014 2419001
			Pass	599000	G	E	014 F3875017
			Pass	599000	G	E	014 F3885011
			Pass	599100	G	E	014 1060000
			Pass	599100	G	E	014 1099000
			Pass	599100	G	E	014 1435000
			Pass	599100	G	E	014 1493000
			Pass	599100	G	E	014 1811000
			Pass	599100	G	E	014 1820000
			Pass	599100	G	E	014 2020000
			Pass	599100	G	E	014 2025000
			Pass	599100	G	E	014 2039000
			Pass	599100	G	E	014 2419001
			Pass	599100	G	E	014 F3875017
			Pass	599100	G	E	014 F3885011
76	USSGLs Limited to IMF	Some USSGL accounts are restricted to IMF TAS only.	Fail	USSGL ACCOUNT NUMBER			
				=119090			
				=119305			
				=119306			
				=119307			
				=119309			

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No	Name	Description	Rule	Attribute	Combination		
				=119333			
				=135090			
				=135990			
				=411990			
				=411991			
				=411992			
				=411993			
				=411994			
				=417590			
				=417690			
				=420190			
				=429590			
				=435190			
				=439190			
				=462090			
				=462091			
				=729090			
76E	USSGLs Limited to IMF	Some USSGL accounts are restricted to IMF TAS only.		CONCATENATED TAS			
			Pass	020 X0003000			
			Pass	020 X0004000			
			Pass	020 X0074000			
				020020			
			Pass	X0003000			
				020020			
			Pass	X0074000			
77E	Financing Account Code	The USSGL account must be valid for the Financing Account Code assigned to the TAS.		USSGL ACCOUNT NUMBER	CONCATENATED TAS		
			Pass	417000	072 X4266000		
			Pass	417000	077 X4485000		
			Pass	417000	091 X4300000		
78	TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	EXCHANGE OR NONEXCHANGE INDICATOR	
				=590000	=F	=T	
				=590000	=Z	=X	
				=590900	=F	=T	
				=590900	=Z	=X	
				=719000	=F	=T	
				=729000	=F	=T	
78E	TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	EXCHANGE OR NONEXCHANGE INDICATOR	Fund Family
			Pass	719000	F	T	0184020
			Pass	719000	F	T	0209501
			Pass	729000	F	T	0184020
			Pass	729000	F	T	0209501



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No	Name	Description	Rule	Attribute	Combination		
79	Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds	Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	FUND TYPE	
				=240000	=Z	=DF	
80	Limited Use of USSGL 579001	The use of USSGL 579001 is limited to specific Treasury TAS.	Fail	USSGL ACCOUNT NUMBER			
				=579001			
80E	Limited Use of USSGL 579001	The use of USSGL 579001 is limited to specific Treasury TAS.		Fund Family			
			Pass	0200550			
			Pass	0201875			
81	Limited Use of 415900 and 415901	The use of USSGLs 415900 and 415901 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=415900			
				=415901			
81E	Limited Use of 415900 and 415901	The use of USSGLs 415900 and 415901 is limited to specific TAS.		CONCATENATED TAS			
			Pass	012 X5531000			
			Pass	016 X8042000			
			Pass	075 X8004000			
82	Limited Use of USSGL 439701	The use of USSGL 439701 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=439701			
82E	Limited Use of USSGL 439701	The use of USSGL 439701 is limited to specific TAS.		CONCATENATED TAS			
			Pass	011 X5512000			
			Pass	011 X8242000			
			Pass	01320122022			
			Pass	8233000			
			Pass	075 X5551000			
			Pass	075 X8175000			
83	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE	
				=439700	=B	=EP	
				=439700	=B	<>EP	
				=439700	<>B	=EP	
83E	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.		AUTHORITY TYPE	BEA Category Indicator	CONCATENATED TAS	
			Pass	B	M	012 X4336000	
84	Limited Use of USSGL 419000 with Financing Account Code "G"	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	FINANCING ACCOUNT CODE		
				=419000	=G		
84E	Limited Use of USSGL 419000 with Financing Account Code "G"	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.		CONCATENATED TAS			
			Pass	086 X4240000			

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No	Name	Description	Rule	Attribute	Combination		
85	Limited Use of USSGL 292000 on a C-TAS	The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.	Fail	USSGL ACCOUNT NUMBER	TAS STATUS		
				=292000	=C		
85E	Limited Use of USSGL 292000 on a C-TAS	The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.		AGENCY IDENTIFIER			
			Pass	017			
			Pass	021			
			Pass	057			
			Pass	096			
			Pass	097			
88	Limited Use of USSGL 151600	The use USSGL account 151600 is restricted to DoD TAS.	Fail	USSGL ACCOUNT NUMBER			
				=151600			
88E	Limited Use of USSGL 151600	The use USSGL account 151600 is restricted to DoD TAS.		AGENCY IDENTIFIER			
			Pass	017			
			Pass	021			
			Pass	057			
			Pass	096			
			Pass	097			
89	Limited Use of USSGL 153200	The use of USSGL account 153200 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=153200			
89E	Limited Use of USSGL 153200	The use of USSGL account 153200 is limited to specific TAS.		CONCATENATED TAS			
			Pass	015 X6874000			
			Pass	020 X6511006			
			Pass	070 X6511004			
91	Main Account 3601 USSGL Restrictions	TAS with Main Account 3601 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3601	=111000		
				<>3601	<>111000		
				<>3601	=132500		
				<>3601	<>132500		
				<>3601	=132900		
				<>3601	<>132900		
				<>3601	=298000		
				<>3601	<>298000		
				<>3601	=582000		
				<>3601	<>582000		
				<>3601	=583000		
				<>3601	<>583000		
				<>3601	=590000		
				<>3601	<>590000		
				<>3601	=599000		
				<>3601	<>599000		

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No	Name	Description	Rule	Attribute	Combination		
				<>3601	=599100		
				<>3601	<>599100		
				<>3601	=599800		
				<>3601	<>599800		
				=3601	=111000		
				=3601	=132500		
				=3601	=132900		
				=3601	=298000		
				=3601	=582000		
				=3601	=583000		
				=3601	=590000		
				=3601	=599000		
				=3601	=599100		
				=3601	=599800		
91E	Main Account 3601 USSGL Restrictions	TAS with Main Account 3601 are only permitted to report specific USSGL accounts.	Pass	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT		
				101000	0		
92	Limited Use of USSGL 411601	The use of USSGL account 411601 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=411601			
92E	Limited Use of USSGL 411601	The use of USSGL account 411601 is limited to specific TAS.	Pass	CONCATENATED TAS			
				070 X4236000			
93	Main Account 3603 USSGL Restrictions	TAS with Main Account 3603 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3603	=131000		
				<>3603	<>131000		
				<>3603	=131900		
				<>3603	<>131900		
				<>3603	=298000		
				<>3603	<>298000		
				<>3603	=590000		
				<>3603	<>590000		
				<>3603	=590900		
				<>3603	<>590900		
				<>3603	=599100		
				<>3603	<>599100		
				<>3603	=599800		
				<>3603	<>599800		
				=3603	=131000		
				=3603	=131900		
				=3603	=298000		
				=3603	=590000		
				=3603	=590900		
				=3603	=599100		
				=3603	=599800		

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No	Name	Description	Rule	Attribute	Combination		
94	Limited Use of USSGLs 415730 and 439730	The use of USSGL accounts 415730 and 439730 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=415730			
				=439730			
94E	Limited Use of USSGLs 415730 and 439730	The use of USSGL accounts 415730 and 439730 is limited to specific TAS.		CONCATENATED TAS			
			Pass	012 X5205000			
				01420172021			
			Pass	5639000			
				01420172023			
			Pass	5637000			
				01420172023			
			Pass	5638000			
				01420172028			
Pass	5639000						
	01420172030						
Pass	5637000						
	01420172030						
Pass	5638000						
Pass	075 X5551000						
95	Main Account 3605 USSGL Restrictions	TAS with Main Account 3605 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3605	=131000		
				<>3605	<>131000		
				<>3605	=131900		
				<>3605	<>131900		
				<>3605	=298000		
				<>3605	<>298000		
				<>3605	=590000		
				<>3605	<>590000		
				<>3605	=590900		
				<>3605	<>590900		
				<>3605	=599100		
				<>3605	<>599100		
				<>3605	=599800		
				<>3605	<>599800		
				=3605	=131000		
				=3605	=131900		
				=3605	=298000		
				=3605	=590000		
				=3605	=590900		
	=3605	=599100					
	=3605	=599800					
96	Main Account 3602 USSGL Restrictions	TAS with Main Account 3602 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3602	=111000		
				<>3602	<>111000		

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No	Name	Description	Rule	Attribute	Combination		
			<>3602	=132500			
			<>3602	<>132500			
			<>3602	=132900			
			<>3602	<>132900			
			<>3602	=240000			
			<>3602	<>240000			
			<>3602	=298000			
			<>3602	<>298000			
			<>3602	=582000			
			<>3602	<>582000			
			<>3602	=583000			
			<>3602	<>583000			
			<>3602	=590000			
			<>3602	<>590000			
			<>3602	=599000			
			<>3602	<>599000			
			<>3602	=599100			
			<>3602	<>599100			
			<>3602	=599800			
			<>3602	<>599800			
			=3602	=111000			
			=3602	=132500			
			=3602	=132900			
			=3602	=240000			
			=3602	=298000			
			=3602	=582000			
			=3602	=583000			
			=3602	=590000			
			=3602	=599000			
			=3602	=599100			
			=3602	=599800			
97	Main Account 3606 USSGL Restrictions	TAS with Main Account 3606 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
			<>3606	=111000			
			<>3606	<>111000			
			<>3606	=136000			
			<>3606	<>136000			
			<>3606	=136700			
			<>3606	<>136700			
			<>3606	=240000			
			<>3606	<>240000			
			<>3606	=298000			
			<>3606	<>298000			
			<>3606	=532000			
			<>3606	<>532000			
			<>3606	=532400			
			<>3606	<>532400			

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No	Name	Description	Rule	Attribute	Combination		
			<>3606	=599000			
			<>3606	<>599000			
			<>3606	=599100			
			<>3606	<>599100			
			<>3606	=599800			
			<>3606	<>599800			
			=3606	=111000			
			=3606	=136000			
			=3606	=136700			
			=3606	=240000			
			=3606	=298000			
			=3606	=532000			
			=3606	=532400			
			=3606	=599000			
			=3606	=599100			
			=3606	=599800			
98	Main Account 3604 USSGL Restrictions	TAS with Main Account 3604 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
			<>3604	=132500			
			<>3604	<>132500			
			<>3604	=132900			
			<>3604	<>132900			
			<>3604	=134300			
			<>3604	<>134300			
			<>3604	=134800			
			<>3604	<>134800			
			<>3604	=136300			
			<>3604	<>136300			
			<>3604	=136800			
			<>3604	<>136800			
			<>3604	=211000			
			<>3604	<>211000			
			<>3604	=298000			
			<>3604	<>298000			
			<>3604	=580400			
			<>3604	<>580400			
			<>3604	=531000			
			<>3604	<>531000			
			<>3604	=531900			
			<>3604	<>531900			
			<>3604	=532000			
			<>3604	<>532000			
			<>3604	=532400			
			<>3604	<>532400			
			<>3604	=582400			
			<>3604	<>582400			
			<>3604	=583400			

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No	Name	Description	Rule	Attribute	Combination		
				<>3604	<>583400		
				<>3604	=589400		
				<>3604	<>589400		
				<>3604	=599100		
				<>3604	<>599100		
				<>3604	=599800		
				<>3604	<>599800		
				<>3604	=633000		
				<>3604	<>633000		
				<>3604	=137400		
				<>3604	<>137400		
				<>3604	=137900		
				<>3604	<>137900		
				=3604	=132500		
				=3604	=132900		
				=3604	=134300		
				=3604	=134800		
				=3604	=136300		
				=3604	=136800		
				=3604	=211000		
				=3604	=298000		
				=3604	=580400		
				=3604	=531000		
				=3604	=531900		
				=3604	=532000		
				=3604	=532400		
				=3604	=582400		
				=3604	=583400		
				=3604	=589400		
				=3604	=599100		
				=3604	=599800		
				=3604	=633000		
				=3604	=137400		
				=3604	=137900		
99	USSGL Reimbursable Flag "R" Restriction	The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	REIMBURSABLE FLAG INDICATOR		
				=418000	=R		
				=419000	=R		
				=419100	=R		
				=426100	=R		
				=426200	=R		
				=426300	=R		
				=426500	=R		
				=428700	=R		
				=438400	=R		
				=439300	=R		
				=439800	=R		

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No	Name	Description	Rule	Attribute	Combination		
99E	USSGL Reimbursable Flag "R" Restriction	The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.		USSGL ACCOUNT NUMBER	CONCATENATED TAS		
			Pass	418000	086 X4240000		
			Pass	419000	013 X1006000		
			Pass	419000	013 X1008000		
			Pass	419000	019 X0113000		
			Pass	419000	019 X0535000		
			Pass	419000	019 X5713000		
			Pass	419000	024 X4571024		
			Pass	419000	036 X4537000		
			Pass	419000	073 X0100000		
			Pass	419000	075 X0350000		
			Pass	419000	075 X0353000		
			Pass	419000	086 X4240000		
			Pass	419000	097 X4932000		
			Pass	419100	01120152016 1032000		
			Pass	419100	01120152020 1032000		
			Pass	419100	01120162017 1032000		
			Pass	419100	01120162021 1032000		
			Pass	419100	01901120162017 1032000		
			Pass	419100	01901120162021 1032000		
			Pass	426100	086 X4240000		
			Pass	426200	086 X4240000		
			Pass	426300	086 X4240000		
			Pass	426500	086 X4240000		
			Pass	428700	036 X4539000		
			Pass	438400	012 X0113000		
			Pass	438400	012 X3700000		
			Pass	438400	012 X4050000		
			Pass	438400	013 X1006000		
			Pass	438400	01320122027 4421000		
			Pass	438400	014 X1109000		
			Pass	438400	014 X4053000		
			Pass	438400	014 X4079000		
			Pass	438400	014 X4081000		
			Pass	438400	016 X4204000		
			Pass	438400	045 X4019000		
			Pass	438400	068 X4310000		
			Pass	438400	068 X4365000		
			Pass	438400	069 X8106000		
			Pass	438400	069 X8107000		



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No	Name	Description	Rule	Attribute	Combination		
			Pass	438400	075 X0353000		
			Pass	438400	075 X0511000		
			Pass	438400	075 X0600000		
			Pass	438400	075 X1553000		
			Pass	438400	075 X4309000		
			Pass	438400	07520132018 0511000		
			Pass	438400	07520142019 0511000		
			Pass	438400	07520152020 0511000		
			Pass	438400	07520162016 0511000		
			Pass	438400	07520162021 0511000		
			Pass	438400	07520172017 0511000		
			Pass	438400	07520172022 0511000		
			Pass	438400	07520182018 0511000		
			Pass	438400	07520182019 0350000		
			Pass	438400	07520182022 0511000		
			Pass	438400	07520192020 0350000		
			Pass	438400	07520202021 0350000		
			Pass	438400	07520212022 0350000		
			Pass	438400	07520222023 0128000		
			Pass	438400	07520222023 0350000		
			Pass	438400	088 X8436000		
			Pass	438400	096 X4902000		
			Pass	438400	097 X4555000		
			Pass	438400	352 X4136000		
			Pass	439800	013 X1006000		
			Pass	439800	047 X4542001		
			Pass	439800	075 X0600000		
100	Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS	Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	TAS STATUS		
				=415100	=E		
				=415700	=E		
100E	Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS	Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.		CONCATENATED TAS			

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No	Name	Description	Rule	Attribute	Combination		
			Pass	01320122022 8233000			
101	Main Account 3608 USSGL Restrictions	TAS with Main Account 3608 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3608	=111000		
				<>3608	<>111000		
				<>3608	=132500		
				<>3608	<>132500		
				<>3608	=132900		
				<>3608	<>132900		
				<>3608	=240000		
				<>3608	<>240000		
				<>3608	=298000		
				<>3608	<>298000		
				<>3608	=580600		
				<>3608	<>580600		
				<>3608	=582600		
				<>3608	<>582600		
				<>3608	=583600		
				<>3608	<>583600		
				<>3608	=599000		
				<>3608	<>599000		
				<>3608	=599100		
				<>3608	<>599100		
				<>3608	=599800		
				<>3608	<>599800		
				=3608	=111000		
				=3608	=132500		
				=3608	=132900		
				=3608	=240000		
				=3608	=298000		
				=3608	=580600		
				=3608	=582600		
				=3608	=583600		
				=3608	=599000		
				=3608	=599100		
				=3608	=599800		
102	Main Account 3609 USSGL Restrictions	TAS with Main Account 3609 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3609	=136000		
				<>3609	<>136000		
				<>3609	=136700		
				<>3609	<>136700		
				<>3609	=298000		
				<>3609	<>298000		
				<>3609	=532000		

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No	Name	Description	Rule	Attribute	Combination		
				<>3609	<>532000		
				<>3609	=532400		
				<>3609	<>532400		
				<>3609	=599100		
				<>3609	<>599100		
				<>3609	=599800		
				<>3609	<>599800		
				=3609	=136000		
				=3609	=136700		
				=3609	=298000		
				=3609	=532000		
				=3609	=532400		
				=3609	=599100		
				=3609	=599800		
103	Main Account 3610 USSGL Restrictions	TAS with Main Account 3610 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3610	=136000		
				<>3610	<>136000		
				<>3610	=136700		
				<>3610	<>136700		
				<>3610	=298000		
				<>3610	<>298000		
				<>3610	=532000		
				<>3610	<>532000		
				<>3610	=532400		
				<>3610	<>532400		
				<>3610	=599100		
				<>3610	<>599100		
				<>3610	=599800		
				<>3610	<>599800		
				=3610	=136000		
				=3610	=136700		
				=3610	=298000		
				=3610	=532000		
				=3610	=532400		
				=3610	=599100		
				=3610	=599800		
104	Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"	Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	REIMBURSABLE FLAG INDICATOR	FINANCING ACCOUNT CODE	
				=425100	=R	=G	
104E	Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"	Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.	Pass	CONCATENATED TAS			
				086 X4240000			

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No	Name	Description	Rule	Attribute	Combination		
107	USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS	Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Fail	USSGL ACCOUNT NUMBER	DEBIT CREDIT INDICATOR	PRIOR YEAR ADJUSTMENT CODE	DISASTER EMERGENCY FUND CODE
				=411900	=C	=X	=E
							=EG
107E	USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS	Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Pass	CONCATENATED TAS			
				096 X3123000			
108	Reimbursable Flag Restriction for DEFC Values	Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".	Fail	REIMBURSABLE FLAG INDICATOR			
				=R			
108E	Reimbursable Flag Restriction for DEFC Values	Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".	Pass	DISASTER EMERGENCY FUND CODE			
				Q			
			Pass	QQQ			
110	FBWT restriction on specific suspense accounts	SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period	Fail	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT
				=F	=3500	=101000	<>0
				=F	=3502	=101000	<>0
111	Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"	Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	Fail	USSGL ACCOUNT NUMBER	REIMBURSABLE FLAG INDICATOR	FUND TYPE	
				=422500	=D	=ES	
				=422500	=D	=ET	
				=425500	=D	=ES	
				=425500	=D	=ET	
				=426600	=D	=ES	
				=426600	=D	=ET	
111E	Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"	Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	Pass	USSGL ACCOUNT NUMBER	Fund Family		
				422500	0288704		
			Pass	422500	0608018		
			Pass	422500	0608237		
			Pass	422500	0695172		
			Pass	422500	0758308		
			Pass	425500	0288704		
			Pass	425500	0608018		
			Pass	425500	0608051		
			Pass	425500	0608237		
			Pass	425500	0695172		
			Pass	426600	0705088		
			Pass	426600	0895068		
			Pass	426600	0895178		
			Pass	427700	0288704		

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No	Name	Description	Rule	Attribute	Combination		
			Pass 427700	0475250			
			Pass 427700	0608010			
			Pass 427700	0608011			
			Pass 427700	0608051			
			Pass 427700	0688145			
			Pass 427700	0688153			
			Pass 427700	0695172			
112	Main Account 3611 USSGL Restrictions	TAS with Main Account 3611 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3611	=131000		
				<>3611	<>131000		
				<>3611	=131900		
				<>3611	<>131900		
				<>3611	=298000		
				<>3611	<>298000		
				<>3611	=331000		
				<>3611	<>331000		
				<>3611	=590000		
				<>3611	<>590000		
				<>3611	=590900		
				<>3611	<>590900		
				<>3611	=599000		
				<>3611	<>599000		
				<>3611	=599100		
				<>3611	<>599100		
				<>3611	=599800		
				<>3611	<>599800		
				=3611	=131000		
				=3611	=131900		
				=3611	=298000		
				=3611	=331000		
				=3611	=590000		
				=3611	=590900		
				=3611	=599000		
				=3611	=599100		
				=3611	=599800		
113	Main Account 3612 USSGL Restrictions	TAS with Main Account 3612 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3612	=131000		
				<>3612	<>131000		
				<>3612	=131900		
				<>3612	<>131900		
				<>3612	=298000		
				<>3612	<>298000		
				<>3612	=331000		
				<>3612	<>331000		

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No	Name	Description	Rule	Attribute	Combination		
				<>3612	=590000		
				<>3612	<>590000		
				<>3612	=590900		
				<>3612	<>590900		
				<>3612	=599000		
				<>3612	<>599000		
				<>3612	=599100		
				<>3612	<>599100		
				<>3612	=599800		
				<>3612	<>599800		
				=3612	=131000		
				=3612	=131900		
				=3612	=298000		
				=3612	=331000		
				=3612	=590000		
				=3612	=590900		
				=3612	=599000		
				=3612	=599100		
				=3612	=599800		
114	Prohibited Use of USSGL Account 411910 on No-Year TAS	"No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE		
				=411910	=X		
115	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers	Fail	USSGL ACCOUNT NUMBER			
				=411912			
				=412050			
				=421512			
				=425512			
				=439412			
				=439432			
115E	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers		USSGL ACCOUNT NUMBER	CONCATENATED TAS		
			Pass	411912	096 X3112000		
			Pass	411912	096 X3122000		
			Pass	411912	096 X3123000		
			Pass	412050	096 X3112000		
			Pass	412050	096 X3122000		
			Pass	412050	096 X3123000		
			Pass	421512	096 X3112000		
			Pass	421512	096 X3122000		
			Pass	421512	096 X3123000		
			Pass	425512	096 X3112000		
			Pass	425512	096 X3122000		
			Pass	425512	096 X3123000		
			Pass	439412	096 X8861000		

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No	Name	Description	Rule	Attribute	Combination		
			Pass	439412	096 X8863000		
			Pass	439432	096 X8861000		
			Pass	439432	096 X8863000		
116	USSGL accounts Restricted to Department of Transportation	Some USSGL accounts are for Department of Transportation use only.	Fail	USSGL ACCOUNT NUMBER			
				=413415			
				=439504			
116E	USSGL accounts Restricted to Department of Transportation	Some USSGL accounts are for Department of Transportation use only.		AGENCY IDENTIFIER			
			Pass	069			
117	USSGL accounts Restricted to U.S. Department of Agriculture	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.	Fail	USSGL ACCOUNT NUMBER			
				=417400			
117E	USSGL accounts Restricted to U.S. Department of Agriculture	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.		Fund Family			
			Pass	0120115			
			Pass	0120123			
			Pass	0120215			
			Pass	0120403			
			Pass	0120502			
			Pass	0120600			
			Pass	0120601			
			Pass	0121000			
			Pass	0121003			
			Pass	0121004			
			Pass	0121072			
			Pass	0121400			
			Pass	0121500			
			Pass	0121502			
			Pass	0121600			
			Pass	0121701			
			Pass	0121801			
			Pass	0121900			
			Pass	0121908			
			Pass	0121955			
			Pass	0122073			
			Pass	0122500			
			Pass	0122501			
			Pass	0122707			
			Pass	0122900			
			Pass	0123105			
			Pass	0123106			
			Pass	0123304			
			Pass	0123507			
			Pass	0123508			
			Pass	0123539			

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No	Name	Description	Rule	Attribute	Combination		
			Pass	0123674			
			Pass	0123700			
			Pass	0124085			
			Pass	0124336			
			Pass	0125635			
			Pass	0125636			
118	Restricted Use of USSGL Accounts 113500, 113510, and 123500	The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=113500			
				=113510			
				=123500			
118E	Restricted Use of USSGL Accounts 113500, 113510, and 123500	The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.		CONCATENATED TAS			
			Pass	017 X6950000			
			Pass	021 X6951000			
			Pass	057 X6952000			
			Pass	086 X6501001			
			Pass	096 X6954000			
			Pass	097 X6953000			
119	Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512	The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=416512			
				=416612			
				=416712			
				=422512			
119E	Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512	The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to specific TAS.		USSGL ACCOUNT NUMBER	CONCATENATED TAS		
			Pass	416512	014 X5715000		
					069014		
			Pass	416512	X5715005		
					014014		
			Pass	416512	X5715011		
					014014		
			Pass	416512	X5715007		
					014014		
			Pass	416512	X5715016		
					014014		
			Pass	416512	X5715077		
			Pass	416612	014 X5715000		
					069014		
			Pass	416612	X5715005		
					014014		
			Pass	416612	X5715011		
					014014		
			Pass	416612	X5715007		



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No	Name	Description	Rule	Attribute	Combination		
			Pass	416612	014014 X5715016		
			Pass	416612	096096 X8861000		
			Pass	416612	096 X8861000		
			Pass	416612	096096 X8863000		
			Pass	416612	096 X8863000		
			Pass	416612	014014 X5715077		
			Pass	416712	014 X5715000		
			Pass	416712	069014 X5715005		
			Pass	416712	014014 X5715011		
			Pass	416712	014014 X5715007		
			Pass	416712	014014 X5715016		
			Pass	416712	014014 X5715077		
			Pass	416712	096096 X8861000		
			Pass	416712	096 X8861000		
			Pass	416712	096096 X8863000		
			Pass	416712	096 X8863000		
			Pass	422512	096 X3112000		
			Pass	422512	096 X3122000		
			Pass	422512	096 X3123000		
120	Restricted Use of USSGL 422100 on Financing Accounts	Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	FINANCING ACCOUNT CODE		
				=422100	=G		
120E	Restricted Use of USSGL 422100 on Financing Accounts	Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.	Pass	CONCATENATED TAS			
				086 X4240000			
121	Restricted Use of USSGL Accounts 421100 and 403500	The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.	Fail	USSGL ACCOUNT NUMBER			
				=403500			
				=421100			
121E	Restricted Use of USSGL Accounts 421100 and 403500	The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.	Pass	Fund Family			
				0974930			

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No	Name	Description	Rule	Attribute	Combination		
122	Abnormal Balance Validation	Reporting abnormal balances for some USSGL accounts is restricted to TAS approved by OMB in the GTAS Override Request Exercise. For more information see the Abnormal Budgetary USSGL Account Balances Dashboard ( <a href="https://go.max.gov/abnormalbalances">https://go.max.gov/abnormalbalances</a> ).	Fail	USSGL ACCOUNT NUMBER	DEBIT CREDIT INDICATOR	PRIOR YEAR ADJUSTMENT CODE	
				=411900	=C	=X	
				=412600	=C	=X	
				=413200	=D	=X	
				=414900	=C	=(BLANK)	
				=422100	=C	=X	
				=422200	=C	=X	
				=422500	=C	=X	
				=425100	=C	=X	
				=426600	=C	=X	
				=438400	=D	=X	
				=439400	=D	=X	
				=439700	=D	=X	
				=445000	=D	=X	
				=451000	=D	=(BLANK)	
				=461000	=D	=(BLANK)	
				=462000	=D	=X	
				=465000	=D	=X	
124	Limited Use of USSGL 426900 with Reimbursable Flag "D"	The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	REIMBURSABLE FLAG INDICATOR		
				=426900	=D		
124E	Limited Use of USSGL 426900 with Reimbursable Flag "D"	The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS.	Pass	Fund Family			
				0970130			
126	Main Account 3613 USSGL Restrictions	TAS with Main Account 3613 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3613	=101000		
				<>3613	<>101000		
				<>3613	=298000		
				<>3613	<>298000		
				<>3613	=590000		
				<>3613	<>590000		
				<>3613	=599000		
				<>3613	<>599000		
				<>3613	=599800		
				<>3613	<>599800		
				=3613	=101000		
				=3613	=298000		
				=3613	=590000		
				=3613	=599000		

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No	Name	Description	Rule	Attribute	Combination		
				=3613	=599800		
127	Main Account 3614 USSGL Restrictions	TAS with Main Account 3614 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>3614	=111000		
				<>3614	<>111000		
				<>3614	=132500		
				<>3614	<>132500		
				<>3614	=132900		
				<>3614	<>132900		
				<>3614	=240000		
				<>3614	<>240000		
				<>3614	=298000		
				<>3614	<>298000		
				<>3614	=580400		
				<>3614	<>580400		
				<>3614	=582400		
				<>3614	<>582400		
				<>3614	=583400		
				<>3614	<>583400		
				<>3614	=599000		
				<>3614	<>599000		
				<>3614	=599100		
				<>3614	<>599100		
				<>3614	=599800		
				<>3614	<>599800		
				=3614	=111000		
				=3614	=132500		
				=3614	=132900		
				=3614	=240000		
				=3614	=298000		
				=3614	=580400		
				=3614	=582400		
				=3614	=583400		
				=3614	=599000		
				=3614	=599100		
				=3614	=599800		
129	Restricted Use of USSGL Accounts 259100 and 259200	The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=259100			
				=259200			
129E	Restricted Use of USSGL Accounts 259100 and 259200	The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.		USSGL ACCOUNT NUMBER	CONCATENATED TAS		
			Pass	259100	012 X5531000		
			Pass	259100	016 X8042000		
			Pass	259100	075 X8004000		
			Pass	259200	060 X8051000		
			Pass	259200	089 X5068000		

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No	Name	Description	Rule	Attribute	Combination		
			Pass	259200	089 X5069000		
			Pass	259200	089 X5649000		
130	Restricted Use of USSGL Account 413810	The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund Main Account 8242 only.	Fail	USSGL ACCOUNT NUMBER			
				=413810			
130E	Restricted Use of USSGL Account 413810	The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund Main Account 8242 only.		Fund Family			
			Pass	0118242			
131	USSGL Accounts Restricted to Budget Object Class "4100"	Some USSGL accounts are restricted to reporting Budget Object Class "4100" only.	Fail	USSGL ACCOUNT NUMBER	BUDGET OBJECT CLASS		
				=480110	<>4100		
				=490110	<>4100		
132	TAS Restrictions for USSGL Accounts 480110 and 490110	USSGL accounts 480110 and 490110 are restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER			
				=480110			
				=490110			
132E	TAS Restrictions for USSGL Accounts 480110 and 490110	USSGL accounts 480110 and 490110 are restricted to specific TAS.		Fund Family			
			Pass	0160164			
			Pass	0160168			
			Pass	0160174			
			Pass	0160326			
			Pass	0490100			
			Pass	0490106			
			Pass	0490108			
			Pass	0490551			
			Pass	0495176			
			Pass	0498960			
			Pass	0860108			
			Pass	0860144			
			Pass	0860148			
			Pass	0860156			
			Pass	0860162			
			Pass	0860174			
			Pass	0860192			
			Pass	0860205			
			Pass	0860237			
			Pass	0860302			
			Pass	0860303			
			Pass	0860304			
			Pass	0860308			
			Pass	0860313			
			Pass	0860319			
			Pass	0860320			
			Pass	0860344			
			Pass	0860350			

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No	Name	Description	Rule	Attribute	Combination		
			Pass	0860481			
			Pass	0868560			
133	Restrictions on USSGL Account Permutations Related to Non-Federal Investments	Some USSGL account permutations related to non-federal investments are restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	FINANCING ACCOUNT CODE	
				=161800	=E	=D	
				=161800	=E	=G	
				=161800	=E	=N	
				=161800	=N	=D	
				=161800	=N	=G	
				=162000	=E	=D	
				=162000	=E	=G	
				=162000	=E	=N	
				=162000	=N	=D	
				=162000	=N	=G	
				=162100	=N	=D	
				=162100	=N	=G	
				=162200	=N	=D	
				=162200	=N	=G	
				=169000	=N	=D	
				=169000	=N	=G	
133E	Restrictions on USSGL Account Permutations Related to Non-Federal Investments	Some USSGL account permutations related to non-federal investments are restricted to specific TAS.		CONCATENATED TAS			
			Pass	020 X4447000			
			Pass	060 X8118000			
			Pass	086 X4587000			
134	Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts	Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	ACCOUNT TYPE		
				=599700	=CXPND		
				=599700	=DEPST		
134E	Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts	Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS.		CONCATENATED TAS			
			Pass	012 X6148000			
			Pass	020 F3844000			

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Look Up	A six-digit number used to identify a specific USSGL account.	Pass	N
2	SIMPLE	DOLLAR AMOUNT	Bulk File	The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Look Up	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Pass	N
10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Pass	N
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Pass	N

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Pass	N
20	SPECIAL	Disaster Emergency Fund Code	Compound	Disaster Emergency Fund Code is required for applicable USSGL accounts.	Fail	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Pass	Y
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Pass	Y
25	SPECIAL	USSGL Accounts Restricted to Appropriation Flag "I" and "M"	Compound	Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).	Fail	N
26	SPECIAL	Anticipated USSGL Account Balance in Period 12	Compound	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	Fail	N
27	SPECIAL	Credit Cohort Year and Financing Account Code Validation	Compound	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	Y

SUPPLEMENT

Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
28	SPECIAL	PYA and Beginning Balance Validation	Compound	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	N
29	SPECIAL	Program Report Category Code and Apportionment Category Code Validation	Compound	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	Y
30	SPECIAL	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	Fail	Y
31	SPECIAL	BEA Category Validation	Compound	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	Y
32	SPECIAL	Is First Year and Year of Budget Authority Indicator Validation	Compound	If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.	Fail	N
33	SPECIAL	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.	Fail	Y



## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
34	SPECIAL	Federal Non-Federal Code and Trading Partner Main Account Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.	Fail	Y
35	SPECIAL	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	Compound	If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.	Fail	Y
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	Y
37	SPECIAL	Pd 12 Zero Balance Validation	Compound	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	Fail	N
38	SPECIAL	USSGL 435000 and TAS Status Transitioning Flag	Compound	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	N
39	SPECIAL	PYA and Is First Year	Compound	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	N
40	SPECIAL	TAS Status Transitioning Flag and 101000	Compound	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	Fail	N
41	SPECIAL	Prior Year Upward and Downward Adjustments and Is First Year	Compound	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound	USSGL 490800 is restricted to specific TAS.	Fail	Y
43	SPECIAL	Limited Use of USSGLs 408000, 412200 and 412250	Compound	The use of USSGLs 408000, 412200 and 412250 is restricted to specific TAS.	Fail	Y

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Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
44	SPECIAL	USSGLs limited to X Authority Duration Code	Compound	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	Y
45	SPECIAL	USSGL Accounts Restricted to HHS and SSA	Compound	Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	Y
46	SPECIAL	Restriction for Non-Federal Exceptions	Compound	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.	Fail	Y
47	SPECIAL	Borrowing Authority from Treasury and Borrowing Source Validation	Compound	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	Y
48	SPECIAL	Borrowing Authority from the Public and Borrowing Source Validation	Compound	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	N
50	SPECIAL	USSGL Accounts and Contract Authority Indicator	Compound	Some USSGL accounts are limited to TAS with Contract Authority.	Fail	N

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
51	SPECIAL	Backdated Transaction and Prior Year Adjustment	Compound	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.	Fail	N
52	SPECIAL	Is First Year and Beginning Balance Validation	Compound	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Y
53	SPECIAL	USSGLs limited to ESF and Sinking Fund TAS	Compound	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.	Fail	Y
54	SIMPLE	Reduction Type	SGL Simple	Reduction Type is required for the applicable USSGL accounts	Pass	N
55	SPECIAL	USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.	Compound	The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.	Fail	Y
56	SPECIAL	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Compound	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Fail	Y
57	SPECIAL	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Compound	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.	Fail	Y
64	SPECIAL	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	Compound	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Fail	N
65	SPECIAL	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Compound	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Fail	Y

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## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
66	SPECIAL	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	Compound	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Fail	Y
67	SPECIAL	Limited use of specific USSGL Accounts with Authority Type Code "B"	Compound	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Fail	Y
68	SPECIAL	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	Compound	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	Y
69	SPECIAL	Limited use of specific USSGL and Fund Type combinations	Compound	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Fail	Y
70	SPECIAL	Limited Use of USSGL 415100 with Authority Type Code "P"	Compound	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.	Fail	Y
71	SPECIAL	Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	Compound	The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.	Fail	Y
72	SPECIAL	Limited use of USSGL 412400 with Fund Type "EG".	Compound	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Fail	Y
73	SPECIAL	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	Compound	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Fail	Y
74	SPECIAL	Limited Use of USSGL 439100 with PYA "X" on Expired TAS	Compound	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.	Fail	Y

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U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	Compound	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Fail	Y
76	SPECIAL	USSGLs Limited to IMF	Compound	Some USSGL accounts are restricted to IMF TAS only.	Fail	Y
77	SIMPLE	Financing Account Code	SGL Simple	The USSGL account must be valid for the Financing Account Code assigned to the TAS.	Pass	Y
78	SPECIAL	TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations	Compound	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Fail	Y
79	SPECIAL	Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds	Compound	Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.	Fail	N
80	SPECIAL	Limited Use of USSGL 579001	Compound	The use of USSGL 579001 is limited to specific Treasury TAS.	Fail	Y
81	SPECIAL	Limited Use of 415900 and 415901	Compound	The use of USSGLs 415900 and 415901 is limited to specific TAS.	Fail	Y
82	SPECIAL	Limited Use of USSGL 439701	Compound	The use of USSGL 439701 is limited to specific TAS.	Fail	Y
83	SPECIAL	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	Compound	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.	Fail	Y
84	SPECIAL	Limited Use of USSGL 419000 with Financing Account Code "G"	Compound	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.	Fail	Y
85	SPECIAL	Limited Use of USSGL 292000 on a C-TAS	Compound	The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.	Fail	Y

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
86	SIMPLE	Exempt Validation	Programmatic	The use of Apportionment Category Code "E" is restricted to the TAS identified in the "Accounts Exempt from Apportionment" report included in OMB's apportionment system.	Pass	N
87	SIMPLE	ACB PRC COMBINATION RULE	Programmatic	The Apportionment Category and Program Reporting Code pairing must be a valid combination on the apportionment included in OMB's apportionment system.	Pass	N
88	SPECIAL	Limited Use of USSGL 151600	Compound	The use of USSGL account 151600 is restricted to DoD TAS.	Fail	Y
89	SPECIAL	Limited Use of USSGL 153200	Compound	The use of USSGL account 153200 is limited to specific TAS.	Fail	Y
90	SIMPLE	Disaster Emergency Fund Code Domain Value Restrictions	Programmatic	The use of DEF Code domain values other than "Q" is limited to specific fund families.	Pass	N
91	SPECIAL	Main Account 3601 USSGL Restrictions	Compound	TAS with Main Account 3601 are only permitted to report specific USSGL accounts.	Pass	Y
92	SPECIAL	Limited Use of USSGL 411601	Compound	The use of USSGL account 411601 is limited to specific TAS.	Fail	Y
93	SPECIAL	Main Account 3603 USSGL Restrictions	Compound	TAS with Main Account 3603 are only permitted to report specific USSGL accounts.	Pass	N
94	SPECIAL	Limited Use of USSGLs 415730 and 439730	Compound	The use of USSGL accounts 415730 and 439730 is limited to specific TAS.	Fail	Y
95	SPECIAL	Main Account 3605 USSGL Restrictions	Compound	TAS with Main Account 3605 are only permitted to report specific USSGL accounts.	Pass	N
96	SPECIAL	Main Account 3602 USSGL Restrictions	Compound	TAS with Main Account 3602 are only permitted to report specific USSGL accounts.	Pass	N

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U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
97	SPECIAL	Main Account 3606 USSGL Restrictions	Compound	TAS with Main Account 3606 are only permitted to report specific USSGL accounts.	Pass	N
98	SPECIAL	Main Account 3604 USSGL Restrictions	Compound	TAS with Main Account 3604 are only permitted to report specific USSGL accounts.	Pass	N
99	SPECIAL	USSGL Reimbursable Flag "R" Restriction	Compound	The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.	Fail	Y
100	SPECIAL	Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS	Compound	Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.	Fail	Y
101	SPECIAL	Main Account 3608 USSGL Restrictions	Compound	TAS with Main Account 3608 are only permitted to report specific USSGL accounts.	Pass	N
102	SPECIAL	Main Account 3609 USSGL Restrictions	Compound	TAS with Main Account 3609 are only permitted to report specific USSGL accounts.	Pass	N
103	SPECIAL	Main Account 3610 USSGL Restrictions	Compound	TAS with Main Account 3610 are only permitted to report specific USSGL accounts.	Pass	N
104	SPECIAL	Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"	Compound	Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.	Fail	Y
107	SPECIAL	USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS	Compound	Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Fail	Y
108	SPECIAL	Reimbursable Flag Restriction for DEFC Values	Compound	Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".	Fail	Y

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U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
110	SPECIAL	FBWT restriction on specific suspense accounts	Compound	SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period	Fail	N
111	SPECIAL	Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"	Compound	Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	Fail	Y
112	SPECIAL	Main Account 3611 USSGL Restrictions	Compound	TAS with Main Account 3611 are only permitted to report specific USSGL accounts.	Pass	N
113	SPECIAL	Main Account 3612 USSGL Restrictions	Compound	TAS with Main Account 3612 are only permitted to report specific USSGL accounts.	Pass	N
114	SPECIAL	Prohibited Use of USSGL Account 411910 on No-Year TAS	Compound	"No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.	Fail	N
115	SPECIAL	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers	Fail	Y
116	SPECIAL	USSGL accounts Restricted to Department of Transportation	Compound	Some USSGL accounts are for Department of Transportation use only.	Fail	Y
117	SPECIAL	USSGL accounts Restricted to U.S. Department of Agriculture	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.	Fail	Y
118	SPECIAL	Restricted Use of USSGL Accounts 113500, 113510, and 123500	Compound	The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.	Fail	Y
119	SPECIAL	Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512	Compound	The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to specific TAS.	Fail	Y



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## Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
120	SPECIAL	Restricted Use of USSGL 422100 on Financing Accounts	Compound	Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.	Fail	Y
121	SPECIAL	Restricted Use of USSGL Accounts 421100 and 403500	Compound	The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.	Fail	Y
122	SPECIAL	Abnormal Balance Validation	Compound	Reporting abnormal balances for some USSGL accounts is restricted to TAS approved by OMB in the GTAS Override Request Exercise. For more information see the Abnormal Budgetary USSGL Account Balances Dashboard ( <a href="https://go.max.gov/abnormalbalances">https://go.max.gov/abnormalbalances</a> )	Fail	N
123	SIMPLE	BUDGET OBJECT CLASS	Look Up	The Budget Object Class must be valid based on the OMB Circular A-11	Pass	N
124	SPECIAL	Limited Use of USSGL 426900 with Reimbursable Flag "D"	Compound	The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS.	Fail	Y
125	SIMPLE	Bureau Code and TAS Combination Rule	Programmatic	The Bureau Code must be valid for the reporting TAS	Pass	N
126	SPECIAL	Main Account 3613 USSGL Restrictions	Compound	TAS with Main Account 3613 are only permitted to report specific USSGL accounts.	Pass	N
127	SPECIAL	Main Account 3614 USSGL Restrictions	Compound	TAS with Main Account 3614 are only permitted to report specific USSGL accounts.	Pass	N
128	SIMPLE	Budget Object Class Requirement	SGL Simple	Budget Object Class is required for some USSGL accounts.	Pass	N
129	SPECIAL	Restricted Use of USSGL Accounts 259100 and 259200	Compound	The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.	Fail	Y

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Section VII

U.S. Standard General Ledger  
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
130	SPECIAL	Restricted Use of USSGL Account 413810	Compound	The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund - Main Account 8242 only.	Fail	Y
131	SPECIAL	USSGL Accounts Restricted to Budget Object Class "4100"	Compound	Some USSGL accounts are restricted to reporting Budget Object Class "4100" only.	Fail	N
132	SPECIAL	TAS Restrictions for USSGL Accounts 480110 and 490110	Compound	USSGL accounts 480110 and 490110 are restricted to specific TAS.	Fail	Y
133	SPECIAL	Restrictions on USSGL Account Permutations Related to Non-Federal Investments	Compound	Some USSGL account permutations related to non-federal investments are restricted to specific TAS.	Fail	Y
134	SPECIAL	Limited Use of USSGL 599700 on Deposit Funds and Clearing Accounts	Compound	Reporting USSGL account 599700 on a Deposit Fund or Clearing Account is restricted to specific TAS.	Fail	Y

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 1  
**Rule Name:** Fund Balance With Treasury  
**Description:** The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				SMAF		
101000	E				FBWT		
153200	E						

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, Oct 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated (+ or -)	+
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated (+ or -)	+
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2402 - Withheld pending rescission	+

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn to Treasury (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2403 - Other	+
SF 133: Report on Budget Execution and Budgetary Resources	1030 - Other balances withdrawn to special or trust funds (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2404 - Anticipated (+ or -)	+
SF 133: Report on Budget Execution and Budgetary Resources	1031 - Other balances not available (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2413 - Expired unobligated balance: end of year	+
SF 133: Report on Budget Execution and Budgetary Resources	1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1033 - Recoveries of prior year paid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1036 - Adjustment for debt forgiveness	+			
SF 133: Report on Budget Execution and Budgetary Resources	1037 - Unobligated balance of appropriation withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1038 - Sequester (previously unavailable) for withdrawal	+			
SF 133: Report on Budget Execution and Budgetary Resources	1039 - Offset to adjustment for change in allocation of trust fund limitation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Other balances previously not available	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Adjustment for change in allocation (general fund portion) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1043 - Adjustment for change in allocation (offsetting collection/collected portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1044 - Adjustment for change in allocation (offsetting collection/receivable portion)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1045 - Adjustment for change in allocation (trust fund portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1046 - Adjustment for change in net principal (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1047 - Withdrawal for existing unpaid obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1060 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1061 - Anticipated recoveries of prior year unpaid and paid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1062 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1063 - Anticipated adjustment for change in allocation (general fund portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1064 - Anticipated adjustment for change in allocation (offsetting collection portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1065 - Anticipated adjustment for change in allocation (trust fund portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1066 - Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1067 - Anticipated adjustment for change in net principal (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1068 - Anticipated unobligated balance of contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1069 - Anticipated withdrawal for existing unpaid obligations (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1102 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation (previously unavailable) (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1106 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1122 - Exercised borrowing authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations precluded from obligation (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1140 - Capital transfer of appropriations to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1141 - Appropriations applied to liquidate contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1150 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1152 - Anticipated capital transfers and redemption of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1154 - Anticipated appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1155 - Anticipated indefinite appropriation permanently or temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+			



SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1176 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1202 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1206 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1222 - Exercised borrowing authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1234 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1240 - Capital transfer of appropriations to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1250 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1252 - Anticipated capital transfers and redemption of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1254 - Anticipated appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1255 - Anticipated indefinite appropriation permanently or temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1276 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1424 - Capital transfers of borrowing authority to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1431 - Anticipated nonexpenditure transfers of exercised borrowing authority ( )	+			
SF 133: Report on Budget Execution and Budgetary Resources	1432 - Anticipated borrowing authority precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts ( - )	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1530 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1532 - Anticipated contract authority precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1743 - Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1744 - Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1840 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1843 - Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1844 - Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1902 - Adjustment for total budgetary resources subject to obligation limitation (-)	+			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 3  
**Rule Name:** Beginning Budgetary Account Balance  
**Description:** The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
412200	B				0		
412600	B						
412700	B						
413600	B						
413700	B						
413900	B						
414900	B						
415300	B						
416600	B						
417100	B						
417200	B						
420100	B						
420190	B						
422100	B						
422200	B						
422300	B						
422500	B						
425100	B						
428300	B						
428500	B						
428600	B						
428700	B						
429500	B						
429590	B						
433000	B						
436000	B						
438400	B						
439400	B						
439401	B						
439700	B						
439730	B						
439800	B						
445000	B						
462000	B						
462090	B						
462091	B						
463500	B						
465000	B						
480100	B						
480200	B						
490100	B						
490800	B						



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed		USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	
101000	E		G		412400	E			
109000	E		G		412700	E		F	
112000	E		N		415700	E	C		
112500	E		N		415700	E	P		
113000	E		N		415730	E			
119090	E				415800	E			
119305	E				417200	E	P	F	
119306	E				417200	E	S	F	
119307	E				417212	E	P	F	
119309	E				417212	E	S	F	
119333	E				432000	E			
119400	E		N		432100	E			
120500	E		N		433000	E			
120900	E		N		435700	E			
123000	E		N		436000	E			
135090	E				436001	E			
135990	E				438200	E	D		
161000	E		F		438200	E	P		
161020	E		F		438200	E	S		
161100	E		F		438300	E	P		
161120	E		F		438300	E	S		
161800	E		E		438400	E	D		
162000	E		E		438400	E	P		
162000	E		F		438400	E	S		
162100	E		F		438500	E	P		
163000	E		F		438500	E	S		
163100	E		F		439400	E			
163300	E		F		439401	E	P		
167000	E		N		439401	E	S		
167100	E		N		439402	E	P		
167200	E		N		439402	E	S		
167900	E		N		439412	E	P		
299100	E		F		439500	E	B		
299100	E		G		439500	E	C		
299110	E		F		439500	E	D		
403400	E				439500	E	P		
403500	E				439500	E	R		
404400	E				439500	E	S		
404700	E	B			439504	E	C		
404700	E	P			439504	E	P		
404700	E	S			439504	E	S		
404800	E				439600	E			
405000	E				439700	E	B		
406000	E		N		439700	E	C		
407000	E		E		439700	E	P		
407000	E		F		439701	E	P		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed		USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	
408000	E	X			439702	E	P		
408100	E	B			439703	E	P		
408100	E	C			439730	E			
408100	E	D			439800	E	S		
408100	E	P			439900	E			
408100	E	R			442000	E			
408100	E	S			443000	E			
408200	E	B			445000	E			
408200	E	C			451000	E			
408200	E	D			461000	E			
408200	E	P			462000	E			
408200	E	R			462090	E			
408200	E	S			462091	E			
408300	E	B			463500	E			
408300	E	C			465000	E			
408300	E	D			470000	E			
408300	E	P			472000	E			
408300	E	R			479010	E			
408300	E	S			480100	E			
411912	E	P			480110	E			
412000	E				483100	E		F	
412050	E	P			487100	E			
412100	E	P			488100	E			
412100	E	S			490100	E			
412300	E	B			490110	E			
412300	E	P			493100	E		F	
412300	E	S			497100	E			
412600	E	B	F		498100	E			
412600	E	P	F						
412600	E	R	F						
413100	E								
413120	E								
413200	E	S							
413300	E								
413400	E								
413415	E								
413500	E	P							
413500	E	S							
413600	E								
413700	E		F						
413900	E								
414000	E	P							
414000	E	S							
414100	E								
414120	E								
414300	E								

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed		USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	
414400	E								
414500	E								
414900	E								
414910	E								
415300	E		F						
415400	E		F						
415500	E		F						
416000	E	C							
416000	E	D							
416000	E	P							
416000	E	S							
416500	E								
416512	E	P							
416600	E	P	F						
416600	E	S	F						
416612	E	P	F						
416800	E		F						
417100	E	P	F						
417100	E	S	F						
417112	E	P	F						
418000	E								
418300	E	P							
418300	E	R							
418300	E	S							
419900	E		F						
421000	E								
421500	E								
422100	E		E						
422100	E		F						
422300	E		F						
422500	E		F						
422512	E	S	F						
423000	E		E						
423000	E		F						
423200	E		F						
423300	E		E						
423300	E		F						
423400	E		F						
423500	E		F						
424000	E								
425100	E		E						
425100	E		F						
425512	E	S	F						
428300	E								
428500	E								
428600	E								

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed		USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	
428700	E								
431000	E								
438200	E	B							
438200	E	C							
438400	E	B							
438400	E	C							
438600	E	P							
438600	E	S							
438900	E	P							
438900	E	S							
439200	E	B							
439200	E	C							
439200	E	X							
439300	E	B							
439300	E	C							
439300	E	X							
439502	E	S							
439801	E	S							
449000	E								
459000	E								
469000	E								

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 5  
**Rule Name:** Funds Held Outside of Treasury Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed		Business Line		
112000	E	N		FHOT		
112500	E	N				
113000	E	N				
113500	E	N				
113510	E	N				
120500	E	N				
120900	E	N				
123000	E	N				
123500	E	N				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 6  
**Rule Name:** Holding of Special Drawing Rights Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
119400	E	N			HOLDSDR		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 7  
**Rule Name:** Reserve Position Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Business Line		
119305	E				RESPOS		
119306	E						
119307	E						
119309	E						
119333	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 8  
**Rule Name:** Unrealized Discount Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
161100	E	F			UNRLDISC		
161100	E	N					
161120	E	F					
161120	E	N					
162100	E	F					



U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 9  
**Rule Name:** Investment of Agency Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
162000	E	F			INVAGNCYSEC		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 10  
**Rule Name:** Investments in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
161800	E	E			INVFORSEC		
162000	E	E			INVNONFEDSEC		
167000	E	N					
167100	E	N					
167200	E	N					
167900	E	N					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 11  
**Rule Name:** Change in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
161800	E	N			CGHNONFEDSEC		
162000	E	N					
162100	E	N					
162200	E	N					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 12  
**Rule Name:** Investment in US Treasury Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
161000	E	F			INVUSTREASSEC		
161000	E	N					
161020	E	F					
161020	E	N					
163000	E	F					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 13  
**Rule Name:** Unamortized Discount and Premium Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
163100	E	F			ANAMTDISCPREM		
163300	E	F					

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 14  
**Rule Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	-	SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+
SF 133: Report on Budget Execution and Budgetary Resources	1033 - Recoveries of prior year paid obligations	-	SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+
SF 133: Report on Budget Execution and Budgetary Resources	1043 - Adjustment for change in allocation (offsetting collection/collected portion)	-	SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1044 - Adjustment for change in allocation (offsetting collection/receivable portion)	-	SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, Oct 1	+			
SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)	+			

SUPPLEMENT

Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 14  
**Rule Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	3012 - Adjustment for existing unpaid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	3030 - Unpaid obligations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year	-			
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3061 - Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3080 - Uncollected pymts, Fed sources transferred to other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3081 - Uncollected pymts, Fed sources transferred from other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected pymts, Fed sources, end of year (-)	-			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 15  
**Rule Name:** Reimbursements Earned and Refunds Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for reimbursements earned and refunds.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
408100	E				0		
408200	E						
408300	E						
413700	E						
415300	E						
415400	E						
416600	E						
416800	E						
419900	E						
422500	E						
423200	E						
423300	E						
423400	E						
425100	E						
428300	E						
428500	E						
428600	E						
428700	E						



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 16  
**Rule Name:** Unfilled Customer Orders Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for unfilled customer orders.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
422100	E				0		
422300	E						
423000	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 17  
**Rule Name:** Undelivered Orders and Contracts Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for undelivered orders and contracts.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
480100	E				0		
480110	E						
483100	E						
487100	E						
488100	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 18  
**Rule Name:** Accounts Payable and Other Liabilities Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for accounts payable and other liabilities.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
412400	E				0		
412700	E						
417200	E						
432000	E						
490100	E						
490110	E						
493100	E						
497100	E						
498100	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 19  
**Rule Name:** Unobligated Balance Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for Unobligated Balances.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
415700	E				0		
415800	E						
438200	E						
438300	E						
439400	E						
439600	E						
439700	E						
439701	E						
439800	E						
439900	E						
442000	E						
443000	E						
445000	E						
451000	E						
461000	E						
462000	E						
465000	E						
470000	E						
472000	E						

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 20  
**Rule Name:** Outlay Reconciliation  
**Description:** The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	SMAF		
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	NET_OUTLAY		
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+			
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (-)	+			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 21  
**Rule Name:** Fiscal Year Budgetary Closing Edit  
**Description:** The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** CL: Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Please see Closing Edits Report.					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
101000	B				0		
110100	B						
110300	B						
110900	B						
111000	B						
112000	B						
112500	B						
113000	B						
113500	B						
113510	B						
114500	B						
119000	B						
119090	B						
119305	B						
119306	B						
119307	B						
119309	B						
119333	B						
119400	B						
119500	B						
120000	B						
120500	B						
120900	B						
123000	B						
123500	B						
125000	B						
131000	B						
131900	B						
132000	B						
132100	B						
132500	B						
132900	B						
133000	B						
133500	B						
134000	B						
134100	B						
134200	B						
134300	B						
134400	B						
134500	B						
134600	B						
134700	B						
134800	B						
134900	B						
135000	B						
135090	B						
135100	B						
135900	B						
135990	B						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
136000	B						
136100	B						
136300	B						
136500	B						
136700	B						
136800	B						
137000	B						
137100	B						
137300	B						
137400	B						
137500	B						
137700	B						
137800	B						
137900	B						
138000	B						
138100	B						
138400	B						
138500	B						
138900	B						
139900	B						
141000	B						
151100	B						
151200	B						
151300	B						
151400	B						
151600	B						
151900	B						
152100	B						
152200	B						
152300	B						
152400	B						
152500	B						
152600	B						
152700	B						
152900	B						
153100	B						
153200	B						
154100	B						
154200	B						
154900	B						
155100	B						
155900	B						
156100	B						
156900	B						
157100	B						
157200	B						
159100	B						
159900	B						
161000	B						



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
161020	B						
161100	B						
161120	B						
161200	B						
161220	B						
161300	B						
161320	B						
161800	B						
162000	B						
162100	B						
162200	B						
162300	B						
163000	B						
163100	B						
163300	B						
164200	B						
164300	B						
164400	B						
164500	B						
164600	B						
164700	B						
165000	B						
165100	B						
165200	B						
165300	B						
167000	B						
167100	B						
167200	B						
167900	B						
169000	B						
171100	B						
171200	B						
171900	B						
172000	B						
173000	B						
173900	B						
174000	B						
174900	B						
175000	B						
175900	B						
181000	B						
181900	B						
182000	B						
182900	B						
183000	B						
183200	B						
183900	B						
184000	B						
184900	B						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
189000	B						
189900	B						
192100	B						
192300	B						
192500	B						
193000	B						
193900	B						
195000	B						
195900	B						
198000	B						
198100	B						
199000	B						
199010	B						
199500	B						
199900	B						
201000	B						
211000	B						
211200	B						
212000	B						
213000	B						
214000	B						
214010	B						
214100	B						
214200	B						
214900	B						
215000	B						
215500	B						
216000	B						
217000	B						
218000	B						
219000	B						
219100	B						
219200	B						
219300	B						
220000	B						
220500	B						
221000	B						
221100	B						
221300	B						
221500	B						
221600	B						
221700	B						
221800	B						
222000	B						
222500	B						
229000	B						
231000	B						
232000	B						
233000	B						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 22  
**Rule Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
240000	B						
241000	B						
251000	B						
251100	B						
252000	B						
253000	B						
253100	B						
253200	B						
253300	B						
253400	B						
254000	B						
259000	B						
259100	B						
259200	B						
261000	B						
262000	B						
263000	B						
265000	B						
266000	B						
267000	B						
269000	B						
291000	B						
292000	B						
292200	B						
292300	B						
293000	B						
293010	B						
294000	B						
296000	B						
297000	B						
298000	B						
298500	B						
299000	B						
299010	B						
299300	B						
299500	B						
310000	B						
320000	B						
331000	B						
340000	B						

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
101000	E				0		
109000	E						
110100	E						
110300	E						
110900	E						
111000	E						
112000	E						
112500	E						
113000	E						
113500	E						
113510	E						
114500	E						
119000	E						
119090	E						
119305	E						
119306	E						
119307	E						
119309	E						
119333	E						
119400	E						
119500	E						
120000	E						
120500	E						
120900	E						
123000	E						
123500	E						
125000	E						
131000	E						
131900	E						
132000	E						
132100	E						
132500	E						
132900	E						
133000	E						
133500	E						
134000	E						
134100	E						
134200	E						
134300	E						
134400	E						
134500	E						
134600	E						
134700	E						
134800	E						
134900	E						
135000	E						
135090	E						
135100	E						

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
135900	E						
135990	E						
136000	E						
136100	E						
136300	E						
136500	E						
136700	E						
136800	E						
137000	E						
137100	E						
137300	E						
137400	E						
137500	E						
137700	E						
137800	E						
137900	E						
138000	E						
138100	E						
138400	E						
138500	E						
138900	E						
139000	E						
139900	E						
141000	E						
151100	E						
151200	E						
151300	E						
151400	E						
151600	E						
151900	E						
152100	E						
152200	E						
152300	E						
152400	E						
152500	E						
152600	E						
152700	E						
152900	E						
153100	E						
153200	E						
154100	E						
154200	E						
154900	E						
155100	E						
155900	E						
156100	E						
156900	E						
157100	E						

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Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
157200	E						
159100	E						
159900	E						
161000	E						
161020	E						
161100	E						
161120	E						
161200	E						
161220	E						
161300	E						
161320	E						
161800	E						
162000	E						
162100	E						
162200	E						
162300	E						
163000	E						
163100	E						
163300	E						
164200	E						
164300	E						
164400	E						
164500	E						
164600	E						
164700	E						
165000	E						
165100	E						
165200	E						
165300	E						
167000	E						
167100	E						
167200	E						
167900	E						
169000	E						
171100	E						
171200	E						
171900	E						
172000	E						
173000	E						
173900	E						
174000	E						
174900	E						
175000	E						
175900	E						
181000	E						
181900	E						
182000	E						
182900	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
183000	E						
183200	E						
183900	E						
184000	E						
184900	E						
189000	E						
189900	E						
192100	E						
192300	E						
192500	E						
193000	E						
193900	E						
195000	E						
195900	E						
198000	E						
198100	E						
199000	E						
199010	E						
199500	E						
199900	E						
201000	E						
209010	E						
211000	E						
211200	E						
212000	E						
213000	E						
214000	E						
214010	E						
214100	E						
214200	E						
214900	E						
215000	E						
215500	E						
216000	E						
217000	E						
218000	E						
219000	E						
219100	E						
219200	E						
219300	E						
220000	E						
220500	E						
221000	E						
221100	E						
221300	E						
221500	E						
221600	E						
221700	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
221800	E						
222000	E						
222500	E						
229000	E						
231000	E						
232000	E						
233000	E						
240000	E						
241000	E						
251000	E						
251100	E						
252000	E						
253000	E						
253100	E						
253200	E						
253300	E						
253400	E						
254000	E						
259000	E						
259100	E						
259200	E						
261000	E						
262000	E						
263000	E						
265000	E						
266000	E						
267000	E						
269000	E						
291000	E						
292000	E						
292200	E						
292300	E						
293000	E						
293010	E						
294000	E						
296000	E						
297000	E						
298000	E						
298500	E						
299000	E						
299010	E						
299100	E						
299110	E						
299200	E						
299300	E						
299500	E						
309000	E						
309010	E						



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
310000	E						
310100	E						
310200	E						
310300	E						
310500	E						
310600	E						
310700	E						
310710	E						
310800	E						
310900	E						
320000	E						
320100	E						
320110	E						
320600	E						
320700	E						
320710	E						
320800	E						
331000	E						
340000	E						
341000	E						
342000	E						
510000	E						
510900	E						
520000	E						
520900	E						
531000	E						
531100	E						
531200	E						
531300	E						
531400	E						
531500	E						
531700	E						
531800	E						
531900	E						
532000	E						
532400	E						
532500	E						
532900	E						
540000	E						
540500	E						
540600	E						
540900	E						
550000	E						
550900	E						
560000	E						
560900	E						
561000	E						
561900	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
564000	E						
564900	E						
565000	E						
565900	E						
570000	E						
570005	E						
570006	E						
570010	E						
570500	E						
570800	E						
570810	E						
570900	E						
571000	E						
571200	E						
571300	E						
571400	E						
572000	E						
573000	E						
573500	E						
573600	E						
574000	E						
574500	E						
575000	E						
575500	E						
575600	E						
576000	E						
576500	E						
576600	E						
577500	E						
577600	E						
577700	E						
577800	E						
578000	E						
579000	E						
579001	E						
579010	E						
579100	E						
579200	E						
579500	E						
580000	E						
580100	E						
580200	E						
580300	E						
580400	E						
580500	E						
580600	E						
582000	E						
582100	E						

**U.S. Standard General Ledger  
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**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
582200	E						
582300	E						
582400	E						
582500	E						
582600	E						
583000	E						
583100	E						
583200	E						
583300	E						
583400	E						
583500	E						
583600	E						
589000	E						
589100	E						
589200	E						
589300	E						
589400	E						
589500	E						
589600	E						
590000	E						
590900	E						
591900	E						
591910	E						
592100	E						
592200	E						
592300	E						
593000	E						
593300	E						
593900	E						
599000	E						
599100	E						
599300	E						
599400	E						
599700	E						
599750	E						
599800	E						
599900	E						
610000	E						
615000	E						
619000	E						
619900	E						
631000	E						
632000	E						
633000	E						
633800	E						
634000	E						
640000	E						
650000	E						

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 23  
**Rule Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
660000	E						
661000	E						
671000	E						
671300	E						
672000	E						
673000	E						
679000	E						
679300	E						
679500	E						
680000	E						
685000	E						
690000	E						
693000	E						
711000	E						
711100	E						
711200	E						
717100	E						
717200	E						
718000	E						
718100	E						
719000	E						
719090	E						
719100	E						
721000	E						
721100	E						
721200	E						
727100	E						
727200	E						
728000	E						
728100	E						
729000	E						
729090	E						
729100	E						
729200	E						
730000	E						
740000	E						
740100	E						
740500	E						
750000	E						
760000	E						
771000	E						

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
403400	E				0		
403500	E						
404400	E						
404700	E						
404800	E						
405000	E						
406000	E						
407000	E						
408000	E						
408100	E						
408200	E						
408300	E						
411100	E						
411200	E						
411300	E						
411400	E						
411500	E						
411600	E						
411601	E						
411700	E						
411800	E						
411900	E						
411910	E						
411912	E						
411920	E						
411990	E						
411991	E						
411992	E						
411993	E						
411994	E						
412000	E						
412050	E						
412100	E						
412200	E						
412250	E						
412300	E						
412400	E						
412500	E						
412600	E						
412700	E						
412800	E						
412900	E						
413000	E						
413100	E						
413120	E						
413200	E						
413300	E						
413400	E						

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
413415	E						
413500	E						
413600	E						
413700	E						
413800	E						
413810	E						
413900	E						
414000	E						
414100	E						
414120	E						
414200	E						
414201	E						
414202	E						
414203	E						
414300	E						
414400	E						
414500	E						
414600	E						
414700	E						
414800	E						
414900	E						
414910	E						
415000	E						
415100	E						
415200	E						
415300	E						
415400	E						
415500	E						
415700	E						
415730	E						
415800	E						
415900	E						
415901	E						
416000	E						
416500	E						
416512	E						
416600	E						
416612	E						
416700	E						
416712	E						
416800	E						
417000	E						
417100	E						
417112	E						
417200	E						
417212	E						
417300	E						
417312	E						

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
417400	E						
417500	E						
417590	E						
417600	E						
417690	E						
418000	E						
418300	E						
419000	E						
419100	E						
419200	E						
419300	E						
419500	E						
419600	E						
419700	E						
419900	E						
420100	E						
420190	E						
421000	E						
421100	E						
421200	E						
421500	E						
421512	E						
422100	E						
422200	E						
422300	E						
422500	E						
422512	E						
423000	E						
423100	E						
423110	E						
423200	E						
423300	E						
423400	E						
423500	E						
424000	E						
425100	E						
425200	E						
425300	E						
425400	E						
425500	E						
425512	E						
426000	E						
426100	E						
426200	E						
426300	E						
426400	E						
426500	E						
426600	E						

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
426700	E						
426800	E						
426900	E						
427000	E						
427100	E						
427300	E						
427500	E						
427600	E						
427700	E						
428300	E						
428500	E						
428600	E						
428700	E						
429000	E						
429500	E						
429590	E						
431000	E						
432000	E						
432100	E						
433000	E						
435000	E						
435100	E						
435190	E						
435400	E						
435500	E						
435600	E						
435700	E						
436000	E						
436001	E						
437000	E						
438200	E						
438300	E						
438400	E						
438500	E						
438600	E						
438700	E						
438800	E						
438900	E						
439000	E						
439100	E						
439190	E						
439200	E						
439300	E						
439400	E						
439401	E						
439402	E						
439412	E						
439432	E						



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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 24  
**Rule Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
439500	E						
439502	E						
439504	E						
439600	E						
439700	E						
439701	E						
439702	E						
439703	E						
439730	E						
439800	E						
439801	E						
439900	E						
442000	E						
443000	E						
445000	E						
449000	E						
451000	E						
459000	E						
461000	E						
462000	E						
462090	E						
462091	E						
463500	E						
465000	E						
469000	E						
470000	E						
472000	E						
479010	E						
480100	E						
480110	E						
480200	E						
483100	E						
483200	E						
487100	E						
487200	E						
488100	E						
488200	E						
490100	E						
490110	E						
490200	E						
490800	E						
493100	E						
497100	E						
497200	E						
498100	E						
498200	E						

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**Edit Rule Number:** 25  
**Rule Name:** Ending Memo Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
880100	E				0		
880200	E						
880300	E						
880400	E						

**U.S. Standard General Ledger  
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**Edit Rule Number:** 26  
**Rule Name:** Beg Bal = Pre-closing Bal for 420100  
**Description:** Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
420100	B				420100	E			

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**Edit Rule Number:** 27  
**Rule Name:** Beg Bal = Pre-closing Bal for 413900  
**Description:** Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
413900	B				413900	E			

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**Edit Rule Number:** 28  
**Rule Name:** Beg Bal = Pre-closing Bal for 414900  
**Description:** Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
414900	B				414900	E			

**U.S. Standard General Ledger  
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**Edit Rule Number:** 29  
**Rule Name:** Beg Bal = Pre-closing Bal for 310000  
**Description:** Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
310000	B				310000	E			

**U.S. Standard General Ledger  
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**Edit Rule Number:** 30  
**Rule Name:** Beg Bal = Pre-closing Bal for 331000  
**Description:** Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
331000	B				331000	E			

**U.S. Standard General Ledger  
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**Edit Rule Number:** 31  
**Rule Name:** Imputed Financing Source/Cost Edit  
**Description:** The sum of USSGL accounts 578000 and 673000 must equal zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
578000	E				0		
673000	E						



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**Edit Rule Number:** 32  
**Rule Name:** Appropriations Used and Expended Appropriations Edit (Accrued)  
**Description:** USSGL account 310700 and USSGL account 570000 must equal the sum of zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
310700	E				0		
570000	E						

**U.S. Standard General Ledger  
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**Edit Rule Number:** 33  
**Rule Name:** UCAD Reciprocal Category 7 Transferred-In  
**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
574000	E				APSPCEXP		
					SRRCTUR		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 34  
**Rule Name:** UCAD Reciprocal Category 7 Transferred-Out  
**Description:** The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
574500	E				APSPCUR		
					SRRCTEXP		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 35  
**Rule Name:** UCAD Reciprocal Category 8 Transferred-In  
**Description:** The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
310200	E				AXFERC		
575500	E				BXFERC		
					NETC		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 36  
**Rule Name:** UCAD Reciprocal Category 8 Transferred-Out  
**Description:** The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
310300	E				AXFERD		
576500	E				BXFERD		
					NETCAJ		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 37  
**Rule Name:** Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"  
**Description:** The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of specific budgetary USSGL accounts.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	PY Adj			BETC		
412800	E	X			AXFERC		
412900	E	X			AXFERD		
413800	E	X					
416700	E	X					
416712	E	X					
417000	E	X					
417300	E	X					
417312	E	X					
417400	E	X					
417500	E	X					
417590	E	X					

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**Edit Rule Number:** 38  
**Rule Name:** Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"  
**Description:** The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	417600 - Allocation Transfers of Prior-Year Balances	-	BXFERC		
USSGL account	419000 - Transfers - Prior-Year Balances	-	BXFERD		
USSGL account	419100 - Balance Transfers - Extension of Availability Other Than Reappropriations	-			
USSGL account	419200 - Balance Transfers - Unexpired to Expired	-			
USSGL account	419300 - Balance Transfers - Unobligated Balances - Legislative Change of Purpose	-			
USSGL account	419600 - Balance Transfers-In - Expired to Expired	-			
USSGL account	419700 - Balance Transfers-Out - Expired to Expired	+			
USSGL account	423100 - Unfilled Customer Orders With Advance - Transferred	+			
USSGL account	435600 - Cancellation of Appropriation From Invested Balances	+			
USSGL account	483100 - Undelivered Orders - Obligations Transferred, Unpaid	-			
USSGL account	493100 - Delivered Orders - Obligations Transferred, Unpaid	-			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 39  
**Rule Name:** Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Auth Type Code	Fund Type	PY Adj	BETC		
414201	E		EP	X	CXFERC		
414201	E		ER	X	CXFERD		
415100	E	S	EC	X			
415100	E	S	EG	X			
415100	E	S	EM	X			
415100	E	S	EP	X			
415100	E	S	ER	X			
415100	E	S	ES	X			
415100	E	S	ET	X			
415100	E	S	TR	X			
415200	E		EC	X			
415200	E		EG	X			
415200	E		EM	X			
415200	E		EP	X			
415200	E		ER	X			
415200	E		ES	X			
415200	E		ET	X			
415200	E		TR	X			
439200	E	D	ES	X			
439200	E	D	ET	X			
439200	E	P	ES	X			
439200	E	P	ET	X			
439200	E	R	ES	X			
439200	E	R	ET	X			
439200	E	S	ES	X			
439200	E	S	ET	X			
439200	E	X	EG	X			
439200	E	X	ES	X			
439300	E	D	ES	X			
439300	E	D	ET	X			
439300	E	P	EG	X			
439300	E	P	ES	X			
439300	E	P	ET	X			
439300	E	R	ES	X			
439300	E	R	ET	X			
439300	E	X	EG	X			
439300	E	X	ES	X			



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**Edit Rule Number:** 40  
**Rule Name:** UCAD Reciprocal Category 11 Capital Transfers- In  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
575600	E				CXFERC		

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**Edit Rule Number:** 41  
**Rule Name:** UCAD Reciprocal Category 11 Capital Transfers Out  
**Description:** The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
576600	E				CXFERD		

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**Edit Rule Number:** 42  
**Rule Name:** Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations  
**Description:** The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
413400	E	X			487100	E	X		
414400	E	X			497100	E	X		
413415	E	X							

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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 21)	+	Reclassified Stmt. of Operations and Changes in Net Position	1 - Net position, beginning of period	+
Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.1 - Changes in accounting principles	+
Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 21)	+	Reclassified Stmt. of Operations and Changes in Net Position	2.2 - Corrections of errors - non-federal	+
Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.3 - Corrections of errors - years preceding the prior year - non-federal	+
			Reclassified Stmt. of Operations and Changes in Net Position	3.1 - Changes in accounting principles - federal (RC 29) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	3.2 - Corrections of errors - federal (RC 29)	+
			Reclassified Stmt. of Operations and Changes in Net Position	3.3 - Corrections of errors - years preceding the prior year - federal (RC 29)	+
			Reclassified Stmt. of Operations and Changes in Net Position	3.4 - Prior period adjustment to unexpended appropriations - federal (RC 31)	+
			Reclassified Stmt. of Operations and Changes in Net Position	3.5 - Prior period adjustment to expended appropriations - federal (RC 32)	-
			Reclassified Stmt. of Operations and Changes in Net Position	3.6 - Prior period adjustment to appropriations outstanding - federal (RC 31)	+
			Reclassified Stmt. of Operations and Changes in Net Position	3.7 - Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.1 - Individual income tax and tax withholdings (for use by Treasury only)	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.2 - Corporation income taxes (for use by Treasury only)	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.3 - Excise taxes	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.4 - Unemployment taxes	+

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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Stmt. of Operations and Changes in Net Position	5.5 - Customs duties	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.6 - Estate and gift taxes	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.7 - Other taxes and receipts	+
			Reclassified Stmt. of Operations and Changes in Net Position	5.8 - Miscellaneous earned revenues - Footnote 2	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.1 - Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.2 - Borrowings and other interest revenue (non-exchange) (RC 05) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.3 - Borrowings Gains (RC 06)/01	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.4 - Borrowings Losses (RC 06)/01	-
			Reclassified Stmt. of Operations and Changes in Net Position	6.5 - Benefit program revenue (non-exchange) (RC 26) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.6 - Other taxes and receipts (RC 45) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.7 - Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.8 - Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.9 - Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-

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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Stmt. of Operations and Changes in Net Position	6.10 - Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.1 - Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.2 - Appropriations used (RC 39)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.3 - Appropriations expended (RC 38) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.4 - Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.5 - Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.6 - Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.7 - Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.8 - Expenditure transfers-in of financing sources (RC 09) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.9 - Expenditure transfers-out of financing sources (RC 09) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.10 - Non-expenditure transfer-in of financing sources - capital transfers (RC 11)	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.11 - Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.12 - Revenue and Other Financing Sources - Cancellations (RC 36)	-

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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Stmt. of Operations and Changes in Net Position	7.13 - Collections for others transferred to the General Fund of the U.S. Government (RC 44)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.14 - Other financing sources with budgetary impact (RC 29) /1, 8	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.15 - Warrants issued (RC 41)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.16 - Appropriations outstanding - used (RC 39)	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.17 - General Fund of the U.S. Government financed appropriations - expended (RC 38) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.18 - Trust fund warrants issued net of adjustments (RC 45)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.19 - Cancellations of Revenue and Other Financing Sources - General Fund (RC	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.20 - Transfers-in without reimbursement (RC 18) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.21 - Transfers-out without reimbursement (RC 18) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.22 - Imputed financing sources (RC 25) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.23 - Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.24 - Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.25 - Other non-budgetary financing sources for debt accruals/amortization (RC 37) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.26 - Other non-budgetary financing sources (RC 29) /1, 9	+

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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Stmt. of Operations and Changes in Net Position	7.27 - Other financing sources for the General Fund of the U.S. Government (RC 37) /1	-
			Reclassified Stmt. of Operations and Changes in Net Position	7.28 - Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)	+
			Reclassified Stmt. of Operations and Changes in Net Position	7.29 - Accrual of entity's amounts to be collected (RC 48)	+
			Reclassified Statement of Net Cost	2 - Non-federal gross cost	-
			Reclassified Statement of Net Cost	3 - Interest on debt held by the public	-
			Reclassified Statement of Net Cost	4 - Gains/losses from changes in actuarial assumptions	-
			Reclassified Statement of Net Cost	5 - General property plant and equipment (PP&E) partial impairment loss	-
			Reclassified Statement of Net Cost	7.1 - Benefit program costs (RC 26) /2	-
			Reclassified Statement of Net Cost	7.2 - Imputed costs (RC 25) /2	-
			Reclassified Statement of Net Cost	7.3 - Buy/sell cost (RC24) /2	-
			Reclassified Statement of Net Cost	7.4 - Purchase of assets (RC 24) /2	-
			Reclassified Statement of Net Cost	7.5 - Federal securities interest expense (RC 03) /2	-
			Reclassified Statement of Net Cost	7.6 - Borrowing and other interest expense (RC05) /2	-
			Reclassified Statement of Net Cost	7.7 - Borrowing losses (RC 06) /2	-
			Reclassified Statement of Net Cost	7.8 - Other expenses (without reciprocals) (RC 29)	-
			Reclassified Statement of Net Cost	11 - Non-federal earned revenue	+
			Reclassified Statement of Net Cost	12.1 - Benefit program revenue (exchange) (RC 26) /2	+
			Reclassified Statement of Net Cost	12.2 - Buy/sell revenue (exchange) (RC 24) /2	+
			Reclassified Statement of Net Cost	12.3 - Purchase of assets offset (RC 24) /2	+
			Reclassified Statement of Net Cost	12.4 - Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2	+



**U.S. Standard General Ledger  
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**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Statement of Net Cost	12.5 - Borrowing and other interest revenue (exchange) (RC 05) /2	+
			Reclassified Statement of Net Cost	12.6 - Borrowing gains (RC 06) /2	+
			Reclassified Statement of Net Cost	12.7 - Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)	-
			Reclassified Statement of Net Cost	12.8 - Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)	+
			Reclassified Statement of Net Cost	12.9 - Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)	-
			Reclassified Statement of Net Cost	12.10 - Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)	+

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 44  
**Rule Name:** Reclassified Balance Sheet Check  
**Description:** The Total Assets line must equal the Total Liabilities and Net Position line.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
Balance Sheet	1 - Fund Balance with Treasury (Note 3) (RC 40)	+	Balance Sheet	20 - [Liability for Fund Balance with Treasury [for General fund only]] (RC 40)	+
Balance Sheet	2.1 - Federal investments (Note 5) (RC 01)	+	Balance Sheet	21.1 - Accounts payable, capital transfers (RC 12)	+
Balance Sheet	2.2 - Interest receivable - investments (Note 5) (RC 02)	+	Balance Sheet	21.2 - Accounts payable (RC 22)	+
Balance Sheet	3.1 - Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)	+	Balance Sheet	21.3 - Transfers payable (RC 27)	+
Balance Sheet	3.2 - Accounts receivable, capital transfers (RC 12)	+	Balance Sheet	22.1 - Federal debt (RC 01)	+
Balance Sheet	3.3 - Benefit program contributions receivable (RC 21)	+	Balance Sheet	22.2 - Interest payable - debt (RC 02)	+
Balance Sheet	3.4 - Accounts receivable, net (RC 22)	+	Balance Sheet	23.1 - Interest payable - loans and other funds (RC 04)	+
Balance Sheet	3.5 - Transfers receivable (RC 27)	+	Balance Sheet	23.2 - Loans payable (RC 17)	+
Balance Sheet	4.1 - Interest receivable - loans and other funds (RC 04)	+	Balance Sheet	24 - Advances from others and deferred revenue (RC 23)	+
Balance Sheet	4.2 - Loans receivable (RC 17)	+	Balance Sheet	25.1 - Other liabilities (without reciprocals) (Note 15) (RC 29)	+
Balance Sheet	5 - Advances and prepayments (RC 23)	+	Balance Sheet	25.2 - Other liabilities (Note 17) (RC 30)	+
Balance Sheet	6.1 - Other assets (RC 30)	+	Balance Sheet	25.3 - Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)	+
Balance Sheet	6.2 - Asset for agency's custodial and non-entity liabilities (RC 46)	+	Balance Sheet	25.4 - Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)	+
Balance Sheet	6.3 - Other Assets - Reimbursable Activities (RC 22)	+	Balance Sheet	25.5 - Other current liabilities - Benefit contributions payable (Note 15) (RC 21)	+
Balance Sheet	8 - Cash and other monetary assets* (Note 4)	+	Balance Sheet	25.6 - Other liabilities - Reimbursable activities (RC 22)	+
Balance Sheet	9 - Accounts receivable, net (Notes 6 and 7)	+	Balance Sheet	27 - Accounts payable	+
Balance Sheet	10 - Loans receivable, net (Note 8)	+	Balance Sheet	28 - Federal debt and interest payable (Note 14)	+

**U.S. Standard General Ledger  
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**Edit Rule Number:** 44  
**Rule Name:** Reclassified Balance Sheet Check  
**Description:** The Total Assets line must equal the Total Liabilities and Net Position line.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
Balance Sheet	11 - Inventory and related property, net (Note 9)	+	Balance Sheet	29 - Federal employee salary, leave, and benefits payable* (Note 15)	+
Balance Sheet	12 - Property, plant, and equipment, net (Note 10)	+	Balance Sheet	30 - Veterans, pensions, and post employment-related benefits* (Note 15)	+
Balance Sheet	13 - Advances and prepayments	+	Balance Sheet	31 - Environmental and disposal liabilities (Note 16)	+
Balance Sheet	14 - Investments in government-sponsored enterprises [Treasury only]	+	Balance Sheet	32 - Benefits due and payable	+
Balance Sheet	15 - Investments (Note 5)	+	Balance Sheet	33 - Loan guarantee liabilities (Note 8)	+
Balance Sheet	16 - Other assets (Note 12)	+	Balance Sheet	34 - Liabilities to Government-sponsored enterprises	+
			Balance Sheet	35 - Insurance and guarantee program liabilities	+
			Balance Sheet	36 - Advances from others and deferred revenue	+
			Balance Sheet	37 - Other liabilities (Notes 18, 19, and 20)	+
			Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 21)	+
			Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+
			Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 21)	+
			Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+

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**Edit Rule Number:** 45  
**Rule Name:** Fiscal Year Proprietary Closing Edit  
**Description:** The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** CL: Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Please see Closing Edits Report.					

**U.S. Standard General Ledger  
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**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
411100	E	B			0		
411200	E	B					
411300	E	B					
411400	E	B					
411500	E	B					
411600	E	B					
411601	E	B					
411700	E	B					
411800	E	B					
411900	E	B					
411910	E	B					
411990	E	B					
412200	E	B					
412250	E	B					
412300	E	B					
412400	E	B					
412500	E	B					
412600	E	B					
412700	E	B					
412800	E	B					
412900	E	B					
413000	E	B					
413500	E	B					
413700	E	B					
413800	E	B					
414600	E	B					
414700	E	B					
414800	E	B					
415000	E	B					
415100	E	B					
415200	E	B					
415300	E	B					
415400	E	B					
415500	E	B					
415901	E	B					
416600	E	B					
416700	E	B					
416800	E	B					
417000	E	B					
417100	E	B					
417200	E	B					
417300	E	B					
417400	E	B					
417500	E	B					
417590	E	B					
417600	E	B					
417690	E	B					

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Data Edits - Detail Report**

**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
419000	E	B					
419100	E	B					
419200	E	B					
419300	E	B					
419600	E	B					
419700	E	B					
419900	E	B					
421200	E	B					
422100	E	B					
422200	E	B					
422500	E	B					
422512	E	B					
423000	E	B					
423110	E	B					
423200	E	B					
423300	E	B					
423400	E	B					
425100	E	B					
425200	E	B					
425300	E	B					
425400	E	B					
425500	E	B					
426000	E	B					
426100	E	B					
426200	E	B					
426300	E	B					
426400	E	B					
426500	E	B					
426600	E	B					
426700	E	B					
426800	E	B					
427000	E	B					
427100	E	B					
427300	E	B					
427500	E	B					
427600	E	B					
427700	E	B					
428300	E	B					
428500	E	B					
428600	E	B					
428700	E	B					
429000	E	B					
435000	E	B					
435100	E	B					
435190	E	B					
435400	E	B					
435500	E	B					

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**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
435600	E	B					
437000	E	B					
438700	E	B					
438800	E	B					
439000	E	B					
439100	E	B					
439200	E	B					
439300	E	B					
439400	E	B					
439600	E	B					
439700	E	B					
439730	E	B					
439800	E	B					
439900	E	B					
445000	E	B					
462000	E	B					
462090	E	B					
465000	E	B					
480100	E	B					
480200	E	B					
483100	E	B					
483200	E	B					
487100	E	B					
487200	E	B					
488100	E	B					
488200	E	B					
490100	E	B					
490200	E	B					
490800	E	B					
493100	E	B					
497100	E	B					
497200	E	B					
498100	E	B					
498200	E	B					

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**Edit Rule Number:** 47  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	PY Adj			Zero	
411100	E	P			0	
411200	E	P				
411300	E	P				
411400	E	P				
411500	E	P				
411600	E	P				
411601	E	P				
411700	E	P				
411800	E	P				
411900	E	P				
411910	E	P				
411990	E	P				
412100	E	P				
412200	E	P				
412250	E	P				
412300	E	P				
412400	E	P				
412500	E	P				
412600	E	P				
412700	E	P				
412800	E	P				
412900	E	P				
413000	E	P				
413100	E	P				
413120	E	P				
413200	E	P				
413300	E	P				
413400	E	P				
413415	E	P				
413500	E	P				
413600	E	P				
413700	E	P				
413800	E	P				
414000	E	P				
414100	E	P				
414120	E	P				
414300	E	P				
414400	E	P				
414600	E	P				
414700	E	P				
415000	E	P				
415100	E	P				
415200	E	P				
415300	E	P				
415400	E	P				
415500	E	P				
415700	E	P				



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**Edit Rule Number:** 47  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
415730	E	P					
415800	E	P					
415901	E	P					
416600	E	P					
416700	E	P					
416800	E	P					
417000	E	P					
417100	E	P					
417200	E	P					
417300	E	P					
417400	E	P					
417500	E	P					
417590	E	P					
417600	E	P					
417690	E	P					
419000	E	P					
419100	E	P					
419200	E	P					
419300	E	P					
419600	E	P					
419700	E	P					
419900	E	P					
421200	E	P					
422100	E	P					
422200	E	P					
422300	E	P					
422500	E	P					
422512	E	P					
423000	E	P					
423110	E	P					
423200	E	P					
423300	E	P					
423400	E	P					
425100	E	P					
425200	E	P					
425300	E	P					
425400	E	P					
425500	E	P					
426000	E	P					
426100	E	P					
426200	E	P					
426300	E	P					
426400	E	P					
426500	E	P					
426600	E	P					
426700	E	P					
426800	E	P					

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**Edit Rule Number:** 47  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
427000	E	P					
427100	E	P					
427300	E	P					
427500	E	P					
427600	E	P					
427700	E	P					
428300	E	P					
428500	E	P					
428600	E	P					
428700	E	P					
429000	E	P					
429500	E	P					
429590	E	P					
432000	E	P					
432100	E	P					
433000	E	P					
435000	E	P					
435100	E	P					
435190	E	P					
435400	E	P					
435500	E	P					
435600	E	P					
435700	E	P					
436000	E	P					
437000	E	P					
438200	E	P					
438300	E	P					
438400	E	P					
438700	E	P					
438800	E	P					
439000	E	P					
439100	E	P					
439200	E	P					
439300	E	P					
439400	E	P					
439401	E	P					
439600	E	P					
439700	E	P					
439701	E	P					
439730	E	P					
439800	E	P					
439900	E	P					
445000	E	P					
462000	E	P					
462090	E	P					
465000	E	P					
479010	E	P					

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**Edit Rule Number:** 47  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
480100	E	P					
480110	E	P					
480200	E	P					
483100	E	P					
487100	E	P					
487200	E	P					
488100	E	P					
488200	E	P					
490100	E	P					
490110	E	P					
490200	E	P					
490800	E	P					
493100	E	P					
497100	E	P					
497200	E	P					
498100	E	P					
498200	E	P					

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**Edit Rule Number:** 48  
**Rule Name:** Budgetary USSGL Accounts and Reappropriations  
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
439000	E				RAPPRC		
					RAPPRD		

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**Edit Rule Number:** 49  
**Rule Name:** Normal Warrants Edit (Budgetary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411100 - Debt Liquidation Appropriations	+	AP		
USSGL account	411200 - Liquidation of Deficiency - Appropriations	+	APADV		
USSGL account	411500 - Loan Subsidy Appropriation	+	APBGT		
USSGL account	411600 - Debt Forgiveness Appropriation	+	APCRREF		
USSGL account	411700 - Loan Administrative Expense Appropriation	+	APIND		
USSGL account	411800 - Reestimated Loan Subsidy Appropriation	+	APLAE		
USSGL account	411900 - Other Appropriations Realized	+	APLIMIND		
USSGL account	411990 - Other Appropriations Realized - International Monetary Fund	+	APLS		
USSGL account	411991 - Other Appropriations Realized - International Monetary Fund - Reserve Tranche	+	APOTH		
USSGL account	411992 - Other Appropriations Realized - International Monetary Fund - Letter of Credit	+	APROP		
USSGL account	411993 - Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow	+			
USSGL account	411994 - Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	+			
USSGL account	412500 - Loan Modification Adjustment Transfer Appropriation	+			

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**Edit Rule Number:** 50  
**Rule Name:** Normal Warrants Edit (Proprietary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	310100 - Unexpended Appropriations - Appropriations Received	+	AP		
			APADV		
			APBGT		
			APCRREF		
			APIND		
			APLAE		
			APLIMIND		
			APLS		
			APOTH		
			APROP		
			JRCR		
			RAPPRC		
			RAPPRD		

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**Edit Rule Number:** 51  
**Rule Name:** USSGLs 415700 and 439700  
**Description:** The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
415700	E				439700	E			

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**Edit Rule Number:** 52  
**Rule Name:** USSGLs 415800 and 439800  
**Description:** The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
415800	E	X			439800	E	X		



SUPPLEMENT

Section VII

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**Edit Rule Number:** 53  
**Rule Name:** Spending Authority, Collected, Discretionary  
**Description:** Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	0		

SUPPLEMENT

Section VII

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**Edit Rule Number:** 54  
**Rule Name:** Spending Authority, Collected, Mandatory  
**Description:** Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	0		

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 55  
**Rule Name:** Total Reimbursable and Direct Obligations  
**Description:** Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 56  
**Rule Name:** Fiscal Service Investments- Interest Payable  
**Description:** The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
134200	E	F	020	0550	PAYABLES		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 57  
**Rule Name:** Fiscal Service Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)  
**Description:** The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
161000	E	F	020	0500	AMORT_ON_SEC		
161020	E	F	020	0500	DISC_ON_SEC		
161100	E	F	020	0550	PREM_ON_SEC		
161120	E	F	020	0550	SEC_ISSUED		
161200	E	F	020	0550			
161220	E	F	020	0550			
161300	E	F	020	0550			
161320	E	F	020	0550			
163000	E	F	020	0500			
163100	E	F	020	0550			
163300	E	F	020	0550			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 58  
**Rule Name:** Fiscal Service Investments- Interest Expense  
**Description:** The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
531100	E	F	020	0550	EXPENSES		
711100	E	F	020	0550			
721100	E	F	020	0550			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 59  
**Rule Name:** Fiscal Service Borrowings- Receivable  
**Description:** The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
214100	E	F	020	1336	RECEIVABLES		
214100	E	F	020	1338			
214100	E	F	020	1351			
214100	E	F	020	1360			
214100	E	F	020	1363			
214100	E	F	020	1401			
214100	E	F	020	1415			
214100	E	F	020	1417			
214100	E	F	020	1418			
214100	E	F	020	1433			
214100	E	F	020	1495			
214100	E	F	020	1497			
214100	E	F	020	1499			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 60  
**Rule Name:** Fiscal Service Borrowings- Asset  
**Description:** The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
251000	E	F	020	9501	ASSETS		
251100	E	F	020	1418			
251100	E	F	020	1495			
251100	E	F	020	9501			



SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 61  
**Rule Name:** Fiscal Service Borrowings- Revenue  
**Description:** The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Within +/- \$1000000  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
631000	E	F	020	1336	REVENUE		
631000	E	F	020	1338			
631000	E	F	020	1351			
631000	E	F	020	1360			
631000	E	F	020	1363			
631000	E	F	020	1401			
631000	E	F	020	1415			
631000	E	F	020	1417			
631000	E	F	020	1418			
631000	E	F	020	1433			
631000	E	F	020	1495			
631000	E	F	020	1497			
631000	E	F	020	1499			
711200	E	F	020	1338			
711200	E	F	020	1351			
711200	E	F	020	1360			
711200	E	F	020	1401			
711200	E	F	020	1415			
711200	E	F	020	1417			
711200	E	F	020	1418			
711200	E	F	020	1433			
711200	E	F	020	1495			
711200	E	F	020	1497			
721200	E	F	020	1338			
721200	E	F	020	1351			
721200	E	F	020	1360			
721200	E	F	020	1401			
721200	E	F	020	1415			
721200	E	F	020	1417			
721200	E	F	020	1418			
721200	E	F	020	1433			
721200	E	F	020	1495			
721200	E	F	020	1497			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 62  
**Rule Name:** FFB Borrowings- Receivables  
**Description:** The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank		
214100	E	F	020	4521	INTEREST_REC		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 63  
**Rule Name:** FFB Borrowings- Asset  
**Description:** The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank		
252000	E	F	020	4521	ASSETS		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 64  
**Rule Name:** FFB Borrowings- Revenue  
**Description:** The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US~SGLs  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank		
631000	E	F	020	4521	GAINS		
711200	E	F	020	4521	INTEREST REV		
721200	E	F	020	4521	LOSSES		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 65  
**Rule Name:** Cancelled Authority Edit  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	435000 - Cancelled Authority	+	SWYE		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 66  
**Rule Name:** Adjustments to Indefinite Appropriations Edit  
**Description:** The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	439100 - The sum of indefinite Year-end Adjustments	+	APINDYEC		
			APINDYED		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 67  
**Rule Name:** Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts  
**Description:** The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411400 - Appropriated Receipts Derived from Available Trust or Special Fund Receipts	+	COLAVRAJ		
USSGL account	413810 - : Appropriation to Liquidate Contract Authority - FMSTF	+	COLAVRCT		
			REFTAXC		
			REFTAXD		
			REFTXCAJ		
			REFTXDAJ		
			WJVFFAR		
			WJVTTAR		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 68  
**Rule Name:** Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts  
**Description:** The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in the Central Accounting Reporting System (CARS).  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411300 - Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	+	APSPCEXP		
USSGL account	435500 - Cancellation of Appropriation From Unavailable Receipts	+	RSSPCEXP		
USSGL account	438700 - Temporary Reduction of Appropriation from Unavailable Receipts, New Budget Authority	+	SRRCTEXP		
USSGL account	438800 - Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balance	+	SRRTYEDR		



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	A			0	
403500	E	A				
404400	E	A				
404700	E	A				
404800	E	A				
405000	E	A				
406000	E	A				
407000	E	A				
408000	E	A				
408100	E	A				
408200	E	A				
408300	E	A				
411100	E	A				
411200	E	A				
411300	E	A				
411400	E	A				
411500	E	A				
411600	E	A				
411601	E	A				
411700	E	A				
411800	E	A				
411900	E	A				
411910	E	A				
411912	E	A				
411920	E	A				
411990	E	A				
411991	E	A				
411992	E	A				
411993	E	A				
411994	E	A				
412000	E	A				
412050	E	A				
412100	E	A				
412200	E	A				
412250	E	A				
412300	E	A				
412400	E	A				
412500	E	A				
412600	E	A				
412700	E	A				
412800	E	A				
412900	E	A				
413000	E	A				
413100	E	A				
413120	E	A				
413200	E	A				
413300	E	A				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	A				
413415	E	A				
413500	E	A				
413600	E	A				
413700	E	A				
413800	E	A				
413810	E	A				
413900	E	A				
414000	E	A				
414100	E	A				
414120	E	A				
414200	E	A				
414201	E	A				
414202	E	A				
414203	E	A				
414300	E	A				
414400	E	A				
414500	E	A				
414600	E	A				
414700	E	A				
414800	E	A				
414900	E	A				
414910	E	A				
415000	E	A				
415100	E	A				
415200	E	A				
415300	E	A				
415400	E	A				
415500	E	A				
415700	E	A				
415730	E	A				
415800	E	A				
415900	E	A				
415901	E	A				
416000	E	A				
416500	E	A				
416512	E	A				
416600	E	A				
416612	E	A				
416700	E	A				
416712	E	A				
416800	E	A				
417000	E	A				
417100	E	A				
417112	E	A				
417200	E	A				
417212	E	A				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	A				
417312	E	A				
417400	E	A				
417500	E	A				
417590	E	A				
417600	E	A				
417690	E	A				
418000	E	A				
418300	E	A				
419000	E	A				
419100	E	A				
419200	E	A				
419300	E	A				
419500	E	A				
419600	E	A				
419700	E	A				
419900	E	A				
420100	E	A				
420190	E	A				
421000	E	A				
421100	E	A				
421200	E	A				
421500	E	A				
421512	E	A				
422100	E	A				
422200	E	A				
422300	E	A				
422500	E	A				
422512	E	A				
423000	E	A				
423100	E	A				
423110	E	A				
423200	E	A				
423300	E	A				
423400	E	A				
423500	E	A				
424000	E	A				
425100	E	A				
425200	E	A				
425300	E	A				
425400	E	A				
425500	E	A				
425512	E	A				
426000	E	A				
426100	E	A				
426200	E	A				
426300	E	A				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	A				
426500	E	A				
426600	E	A				
426700	E	A				
426800	E	A				
426900	E	A				
427000	E	A				
427100	E	A				
427300	E	A				
427500	E	A				
427600	E	A				
427700	E	A				
428300	E	A				
428500	E	A				
428600	E	A				
428700	E	A				
429000	E	A				
429500	E	A				
429590	E	A				
431000	E	A				
432000	E	A				
432100	E	A				
433000	E	A				
435000	E	A				
435100	E	A				
435190	E	A				
435400	E	A				
435500	E	A				
435600	E	A				
435700	E	A				
436000	E	A				
436001	E	A				
437000	E	A				
438200	E	A				
438300	E	A				
438400	E	A				
438500	E	A				
438600	E	A				
438700	E	A				
438800	E	A				
438900	E	A				
439000	E	A				
439100	E	A				
439190	E	A				
439200	E	A				
439300	E	A				
439400	E	A				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	A				
439402	E	A				
439412	E	A				
439432	E	A				
439500	E	A				
439502	E	A				
439504	E	A				
439600	E	A				
439700	E	A				
439701	E	A				
439702	E	A				
439703	E	A				
439730	E	A				
439800	E	A				
439801	E	A				
439900	E	A				
442000	E	A				
443000	E	A				
445000	E	A				
449000	E	A				
451000	E	A				
459000	E	A				
461000	E	A				
462000	E	A				
462090	E	A				
462091	E	A				
463500	E	A				
465000	E	A				
469000	E	A				
470000	E	A				
472000	E	A				
479010	E	A				
480100	E	A				
480110	E	A				
480200	E	A				
483100	E	A				
483200	E	A				
487100	E	A				
487200	E	A				
488100	E	A				
488200	E	A				
490100	E	A				
490110	E	A				
490200	E	A				
490800	E	A				
493100	E	A				
497100	E	A				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	A				
498100	E	A				
498200	E	A				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	B			0	
403500	E	B				
404400	E	B				
404700	E	B				
404800	E	B				
405000	E	B				
406000	E	B				
407000	E	B				
408000	E	B				
408100	E	B				
408200	E	B				
408300	E	B				
411100	E	B				
411200	E	B				
411300	E	B				
411400	E	B				
411500	E	B				
411600	E	B				
411601	E	B				
411700	E	B				
411800	E	B				
411900	E	B				
411910	E	B				
411912	E	B				
411920	E	B				
411990	E	B				
411991	E	B				
411992	E	B				
411993	E	B				
411994	E	B				
412000	E	B				
412050	E	B				
412100	E	B				
412200	E	B				
412250	E	B				
412300	E	B				
412400	E	B				
412500	E	B				
412600	E	B				
412700	E	B				
412800	E	B				
412900	E	B				
413000	E	B				
413100	E	B				
413120	E	B				
413200	E	B				
413300	E	B				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	B				
413415	E	B				
413500	E	B				
413600	E	B				
413700	E	B				
413800	E	B				
413810	E	B				
413900	E	B				
414000	E	B				
414100	E	B				
414120	E	B				
414200	E	B				
414201	E	B				
414202	E	B				
414203	E	B				
414300	E	B				
414400	E	B				
414500	E	B				
414600	E	B				
414700	E	B				
414800	E	B				
414900	E	B				
414910	E	B				
415000	E	B				
415100	E	B				
415200	E	B				
415300	E	B				
415400	E	B				
415500	E	B				
415700	E	B				
415730	E	B				
415800	E	B				
415900	E	B				
415901	E	B				
416000	E	B				
416500	E	B				
416512	E	B				
416600	E	B				
416612	E	B				
416700	E	B				
416712	E	B				
416800	E	B				
417000	E	B				
417100	E	B				
417112	E	B				
417200	E	B				
417212	E	B				



SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	B				
417312	E	B				
417400	E	B				
417500	E	B				
417590	E	B				
417600	E	B				
417690	E	B				
418000	E	B				
418300	E	B				
419000	E	B				
419100	E	B				
419200	E	B				
419300	E	B				
419500	E	B				
419600	E	B				
419700	E	B				
419900	E	B				
420100	E	B				
420190	E	B				
421000	E	B				
421100	E	B				
421200	E	B				
421500	E	B				
421512	E	B				
422100	E	B				
422200	E	B				
422300	E	B				
422500	E	B				
422512	E	B				
423000	E	B				
423100	E	B				
423110	E	B				
423200	E	B				
423300	E	B				
423400	E	B				
423500	E	B				
424000	E	B				
425100	E	B				
425200	E	B				
425300	E	B				
425400	E	B				
425500	E	B				
425512	E	B				
426000	E	B				
426100	E	B				
426200	E	B				
426300	E	B				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	B				
426500	E	B				
426600	E	B				
426700	E	B				
426800	E	B				
426900	E	B				
427000	E	B				
427100	E	B				
427300	E	B				
427500	E	B				
427600	E	B				
427700	E	B				
428300	E	B				
428500	E	B				
428600	E	B				
428700	E	B				
429000	E	B				
429500	E	B				
429590	E	B				
431000	E	B				
432000	E	B				
432100	E	B				
433000	E	B				
435000	E	B				
435100	E	B				
435190	E	B				
435400	E	B				
435500	E	B				
435600	E	B				
435700	E	B				
436000	E	B				
436001	E	B				
437000	E	B				
438200	E	B				
438300	E	B				
438400	E	B				
438500	E	B				
438600	E	B				
438700	E	B				
438800	E	B				
438900	E	B				
439000	E	B				
439100	E	B				
439190	E	B				
439200	E	B				
439300	E	B				
439400	E	B				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	B				
439402	E	B				
439412	E	B				
439432	E	B				
439500	E	B				
439502	E	B				
439504	E	B				
439600	E	B				
439700	E	B				
439701	E	B				
439702	E	B				
439703	E	B				
439730	E	B				
439800	E	B				
439801	E	B				
439900	E	B				
442000	E	B				
443000	E	B				
445000	E	B				
449000	E	B				
451000	E	B				
459000	E	B				
461000	E	B				
462000	E	B				
462090	E	B				
462091	E	B				
463500	E	B				
465000	E	B				
469000	E	B				
470000	E	B				
472000	E	B				
479010	E	B				
480100	E	B				
480110	E	B				
480200	E	B				
483100	E	B				
483200	E	B				
487100	E	B				
487200	E	B				
488100	E	B				
488200	E	B				
490100	E	B				
490110	E	B				
490200	E	B				
490800	E	B				
493100	E	B				
497100	E	B				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	B				
498100	E	B				
498200	E	B				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	C			0	
403500	E	C				
404400	E	C				
404700	E	C				
404800	E	C				
405000	E	C				
406000	E	C				
407000	E	C				
408000	E	C				
408100	E	C				
408200	E	C				
408300	E	C				
411100	E	C				
411200	E	C				
411300	E	C				
411400	E	C				
411500	E	C				
411600	E	C				
411601	E	C				
411700	E	C				
411800	E	C				
411900	E	C				
411910	E	C				
411912	E	C				
411920	E	C				
411990	E	C				
411991	E	C				
411992	E	C				
411993	E	C				
411994	E	C				
412000	E	C				
412050	E	C				
412100	E	C				
412200	E	C				
412250	E	C				
412300	E	C				
412400	E	C				
412500	E	C				
412600	E	C				
412700	E	C				
412800	E	C				
412900	E	C				
413000	E	C				
413100	E	C				
413120	E	C				
413200	E	C				
413300	E	C				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	C				
413415	E	C				
413500	E	C				
413600	E	C				
413700	E	C				
413800	E	C				
413810	E	C				
413900	E	C				
414000	E	C				
414100	E	C				
414120	E	C				
414200	E	C				
414201	E	C				
414202	E	C				
414203	E	C				
414300	E	C				
414400	E	C				
414500	E	C				
414600	E	C				
414700	E	C				
414800	E	C				
414900	E	C				
414910	E	C				
415000	E	C				
415100	E	C				
415200	E	C				
415300	E	C				
415400	E	C				
415500	E	C				
415700	E	C				
415730	E	C				
415800	E	C				
415900	E	C				
415901	E	C				
416000	E	C				
416500	E	C				
416512	E	C				
416600	E	C				
416612	E	C				
416700	E	C				
416712	E	C				
416800	E	C				
417000	E	C				
417100	E	C				
417112	E	C				
417200	E	C				
417212	E	C				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	C				
417312	E	C				
417400	E	C				
417500	E	C				
417590	E	C				
417600	E	C				
417690	E	C				
418000	E	C				
418300	E	C				
419000	E	C				
419100	E	C				
419200	E	C				
419300	E	C				
419500	E	C				
419600	E	C				
419700	E	C				
419900	E	C				
420100	E	C				
420190	E	C				
421000	E	C				
421100	E	C				
421200	E	C				
421500	E	C				
421512	E	C				
422100	E	C				
422200	E	C				
422300	E	C				
422500	E	C				
422512	E	C				
423000	E	C				
423100	E	C				
423110	E	C				
423200	E	C				
423300	E	C				
423400	E	C				
423500	E	C				
424000	E	C				
425100	E	C				
425200	E	C				
425300	E	C				
425400	E	C				
425500	E	C				
425512	E	C				
426000	E	C				
426100	E	C				
426200	E	C				
426300	E	C				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	C				
426500	E	C				
426600	E	C				
426700	E	C				
426800	E	C				
426900	E	C				
427000	E	C				
427100	E	C				
427300	E	C				
427500	E	C				
427600	E	C				
427700	E	C				
428300	E	C				
428500	E	C				
428600	E	C				
428700	E	C				
429000	E	C				
429500	E	C				
429590	E	C				
431000	E	C				
432000	E	C				
432100	E	C				
433000	E	C				
435000	E	C				
435100	E	C				
435190	E	C				
435400	E	C				
435500	E	C				
435600	E	C				
435700	E	C				
436000	E	C				
436001	E	C				
437000	E	C				
438200	E	C				
438300	E	C				
438400	E	C				
438500	E	C				
438600	E	C				
438700	E	C				
438800	E	C				
438900	E	C				
439000	E	C				
439100	E	C				
439190	E	C				
439200	E	C				
439300	E	C				
439400	E	C				



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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	C				
439402	E	C				
439412	E	C				
439432	E	C				
439500	E	C				
439502	E	C				
439504	E	C				
439600	E	C				
439700	E	C				
439701	E	C				
439702	E	C				
439703	E	C				
439730	E	C				
439800	E	C				
439801	E	C				
439900	E	C				
442000	E	C				
443000	E	C				
445000	E	C				
449000	E	C				
451000	E	C				
459000	E	C				
461000	E	C				
462000	E	C				
462090	E	C				
462091	E	C				
463500	E	C				
465000	E	C				
469000	E	C				
470000	E	C				
472000	E	C				
479010	E	C				
480100	E	C				
480110	E	C				
480200	E	C				
483100	E	C				
483200	E	C				
487100	E	C				
487200	E	C				
488100	E	C				
488200	E	C				
490100	E	C				
490110	E	C				
490200	E	C				
490800	E	C				
493100	E	C				
497100	E	C				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	C				
498100	E	C				
498200	E	C				

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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	D			0	
403500	E	D				
404400	E	D				
404700	E	D				
404800	E	D				
405000	E	D				
406000	E	D				
407000	E	D				
408000	E	D				
408100	E	D				
408200	E	D				
408300	E	D				
411100	E	D				
411200	E	D				
411300	E	D				
411400	E	D				
411500	E	D				
411600	E	D				
411601	E	D				
411700	E	D				
411800	E	D				
411900	E	D				
411910	E	D				
411912	E	D				
411920	E	D				
411990	E	D				
411991	E	D				
411992	E	D				
411993	E	D				
411994	E	D				
412000	E	D				
412050	E	D				
412100	E	D				
412200	E	D				
412250	E	D				
412300	E	D				
412400	E	D				
412500	E	D				
412600	E	D				
412700	E	D				
412800	E	D				
412900	E	D				
413000	E	D				
413100	E	D				
413120	E	D				
413200	E	D				
413300	E	D				

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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	D				
413415	E	D				
413500	E	D				
413600	E	D				
413700	E	D				
413800	E	D				
413810	E	D				
413900	E	D				
414000	E	D				
414100	E	D				
414120	E	D				
414200	E	D				
414201	E	D				
414202	E	D				
414203	E	D				
414300	E	D				
414400	E	D				
414500	E	D				
414600	E	D				
414700	E	D				
414800	E	D				
414900	E	D				
414910	E	D				
415000	E	D				
415100	E	D				
415200	E	D				
415300	E	D				
415400	E	D				
415500	E	D				
415700	E	D				
415730	E	D				
415800	E	D				
415900	E	D				
415901	E	D				
416000	E	D				
416500	E	D				
416512	E	D				
416600	E	D				
416612	E	D				
416700	E	D				
416712	E	D				
416800	E	D				
417000	E	D				
417100	E	D				
417112	E	D				
417200	E	D				
417212	E	D				

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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	D				
417312	E	D				
417400	E	D				
417500	E	D				
417590	E	D				
417600	E	D				
417690	E	D				
418000	E	D				
418300	E	D				
419000	E	D				
419100	E	D				
419200	E	D				
419300	E	D				
419500	E	D				
419600	E	D				
419700	E	D				
419900	E	D				
420100	E	D				
420190	E	D				
421000	E	D				
421100	E	D				
421200	E	D				
421500	E	D				
421512	E	D				
422100	E	D				
422200	E	D				
422300	E	D				
422500	E	D				
422512	E	D				
423000	E	D				
423100	E	D				
423110	E	D				
423200	E	D				
423300	E	D				
423400	E	D				
423500	E	D				
424000	E	D				
425100	E	D				
425200	E	D				
425300	E	D				
425400	E	D				
425500	E	D				
425512	E	D				
426000	E	D				
426100	E	D				
426200	E	D				
426300	E	D				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	D				
426500	E	D				
426600	E	D				
426700	E	D				
426800	E	D				
426900	E	D				
427000	E	D				
427100	E	D				
427300	E	D				
427500	E	D				
427600	E	D				
427700	E	D				
428300	E	D				
428500	E	D				
428600	E	D				
428700	E	D				
429000	E	D				
429500	E	D				
429590	E	D				
431000	E	D				
432000	E	D				
432100	E	D				
433000	E	D				
435000	E	D				
435100	E	D				
435190	E	D				
435400	E	D				
435500	E	D				
435600	E	D				
435700	E	D				
436000	E	D				
436001	E	D				
437000	E	D				
438200	E	D				
438300	E	D				
438400	E	D				
438500	E	D				
438600	E	D				
438700	E	D				
438800	E	D				
438900	E	D				
439000	E	D				
439100	E	D				
439190	E	D				
439200	E	D				
439300	E	D				
439400	E	D				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	D				
439402	E	D				
439412	E	D				
439432	E	D				
439500	E	D				
439502	E	D				
439504	E	D				
439600	E	D				
439700	E	D				
439701	E	D				
439702	E	D				
439703	E	D				
439730	E	D				
439800	E	D				
439801	E	D				
439900	E	D				
442000	E	D				
443000	E	D				
445000	E	D				
449000	E	D				
451000	E	D				
459000	E	D				
461000	E	D				
462000	E	D				
462090	E	D				
462091	E	D				
463500	E	D				
465000	E	D				
469000	E	D				
470000	E	D				
472000	E	D				
479010	E	D				
480100	E	D				
480110	E	D				
480200	E	D				
483100	E	D				
483200	E	D				
487100	E	D				
487200	E	D				
488100	E	D				
488200	E	D				
490100	E	D				
490110	E	D				
490200	E	D				
490800	E	D				
493100	E	D				
497100	E	D				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	D				
498100	E	D				
498200	E	D				



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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	E			0	
403500	E	E				
404400	E	E				
404700	E	E				
404800	E	E				
405000	E	E				
406000	E	E				
407000	E	E				
408000	E	E				
408100	E	E				
408200	E	E				
408300	E	E				
411100	E	E				
411200	E	E				
411300	E	E				
411400	E	E				
411500	E	E				
411600	E	E				
411601	E	E				
411700	E	E				
411800	E	E				
411900	E	E				
411910	E	E				
411912	E	E				
411920	E	E				
411990	E	E				
411991	E	E				
411992	E	E				
411993	E	E				
411994	E	E				
412000	E	E				
412050	E	E				
412100	E	E				
412200	E	E				
412250	E	E				
412300	E	E				
412400	E	E				
412500	E	E				
412600	E	E				
412700	E	E				
412800	E	E				
412900	E	E				
413000	E	E				
413100	E	E				
413120	E	E				
413200	E	E				
413300	E	E				

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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	E				
413415	E	E				
413500	E	E				
413600	E	E				
413700	E	E				
413800	E	E				
413810	E	E				
413900	E	E				
414000	E	E				
414100	E	E				
414120	E	E				
414200	E	E				
414201	E	E				
414202	E	E				
414203	E	E				
414300	E	E				
414400	E	E				
414500	E	E				
414600	E	E				
414700	E	E				
414800	E	E				
414900	E	E				
414910	E	E				
415000	E	E				
415100	E	E				
415200	E	E				
415300	E	E				
415400	E	E				
415500	E	E				
415700	E	E				
415730	E	E				
415800	E	E				
415900	E	E				
415901	E	E				
416000	E	E				
416500	E	E				
416512	E	E				
416600	E	E				
416612	E	E				
416700	E	E				
416712	E	E				
416800	E	E				
417000	E	E				
417100	E	E				
417112	E	E				
417200	E	E				
417212	E	E				

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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	E				
417312	E	E				
417400	E	E				
417500	E	E				
417590	E	E				
417600	E	E				
417690	E	E				
418000	E	E				
418300	E	E				
419000	E	E				
419100	E	E				
419200	E	E				
419300	E	E				
419500	E	E				
419600	E	E				
419700	E	E				
419900	E	E				
420100	E	E				
420190	E	E				
421000	E	E				
421100	E	E				
421200	E	E				
421500	E	E				
421512	E	E				
422100	E	E				
422200	E	E				
422300	E	E				
422500	E	E				
422512	E	E				
423000	E	E				
423100	E	E				
423110	E	E				
423200	E	E				
423300	E	E				
423400	E	E				
423500	E	E				
424000	E	E				
425100	E	E				
425200	E	E				
425300	E	E				
425400	E	E				
425500	E	E				
425512	E	E				
426000	E	E				
426100	E	E				
426200	E	E				
426300	E	E				

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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	E				
426500	E	E				
426600	E	E				
426700	E	E				
426800	E	E				
426900	E	E				
427000	E	E				
427100	E	E				
427300	E	E				
427500	E	E				
427600	E	E				
427700	E	E				
428300	E	E				
428500	E	E				
428600	E	E				
428700	E	E				
429000	E	E				
429500	E	E				
429590	E	E				
431000	E	E				
432000	E	E				
432100	E	E				
433000	E	E				
435000	E	E				
435100	E	E				
435190	E	E				
435400	E	E				
435500	E	E				
435600	E	E				
435700	E	E				
436000	E	E				
436001	E	E				
437000	E	E				
438200	E	E				
438300	E	E				
438400	E	E				
438500	E	E				
438600	E	E				
438700	E	E				
438800	E	E				
438900	E	E				
439000	E	E				
439100	E	E				
439190	E	E				
439200	E	E				
439300	E	E				
439400	E	E				

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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	E				
439402	E	E				
439412	E	E				
439432	E	E				
439500	E	E				
439502	E	E				
439504	E	E				
439600	E	E				
439700	E	E				
439701	E	E				
439702	E	E				
439703	E	E				
439730	E	E				
439800	E	E				
439801	E	E				
439900	E	E				
442000	E	E				
443000	E	E				
445000	E	E				
449000	E	E				
451000	E	E				
459000	E	E				
461000	E	E				
462000	E	E				
462090	E	E				
462091	E	E				
463500	E	E				
465000	E	E				
469000	E	E				
470000	E	E				
472000	E	E				
479010	E	E				
480100	E	E				
480110	E	E				
480200	E	E				
483100	E	E				
483200	E	E				
487100	E	E				
487200	E	E				
488100	E	E				
488200	E	E				
490100	E	E				
490110	E	E				
490200	E	E				
490800	E	E				
493100	E	E				
497100	E	E				

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**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	E				
498100	E	E				
498200	E	E				

SUPPLEMENT

Section VII

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**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, Oct 1	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+			

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**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn to Treasury (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1030 - Other balances withdrawn to special or trust funds (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1031 - Other balances not available (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1033 - Recoveries of prior year paid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1036 - Adjustment for debt forgiveness	+			
SF 133: Report on Budget Execution and Budgetary Resources	1037 - Unobligated balance of appropriation withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1038 - Sequester (previously unavailable) for withdrawal	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Other balances previously not available	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Adjustment for change in allocation (general fund portion) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1043 - Adjustment for change in allocation (offsetting collection/collected portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1044 - Adjustment for change in allocation (offsetting collection/receivable portion)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1045 - Adjustment for change in allocation (trust fund portion)	+			



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**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1070 Balance Check  
**Description:** The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1046 - Adjustment for change in net principal (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1047 - Withdrawal for existing unpaid obligation (-)	+			

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**Edit Rule Number:** 75  
**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1102 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation (previously unavailable) (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1106 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1122 - Exercised borrowing authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations precluded from obligation (special or trust) (-)	+			

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**Edit Rule Number:** 75  
**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1140 - Capital transfer of appropriations to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1141 - Appropriations applied to liquidate contract authority withdrawn (-)	+			

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**Edit Rule Number:** 76  
**Rule Name:** SF133 Line 1180 Balance Check  
**Description:** The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+			

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**Edit Rule Number:** 77  
**Rule Name:** SF133 Line 1340 Balance Check  
**Description:** The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			

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**Edit Rule Number:** 78  
**Rule Name:** SF133 Line 1540 Balance Check  
**Description:** The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 79  
**Rule Name:** SF133 Line 1750 Balance Check  
**Description:** The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
USSGL Complex Account	1701 - Offset to SF133 Line 1701 for Expired TAS	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 80  
**Rule Name:** SF133 Line 1260 Balance Check  
**Description:** The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1202 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1206 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1222 - Exercised borrowing authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1234 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (special or trust) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+			



U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 80  
**Rule Name:** SF133 Line 1260 Balance Check  
**Description:** The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1240 - Capital transfer of appropriations to general fund (-)	+			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 81  
**Rule Name:** SF133 Line 1280 Balance Check  
**Description:** The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+			

SUPPLEMENT

Section VII

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 82  
**Rule Name:** SF133 Line 1440 Balance Check  
**Description:** The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 83  
**Rule Name:** SF133 Line 1640 Balance Check  
**Description:** The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 84  
**Rule Name:** SF133 Line 1850 Balance Check  
**Description:** The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
USSGL Complex Account	1801 - Offset to SF133 line 1801 for Expired TAS	+			

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 85  
**Rule Name:** SF133 Line 4030 Balance Check  
**Description:** The value of SF133 line 4030 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+	0		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 86  
**Rule Name:** SF133 Line 4033 Balance Check  
**Description:** The value of SF133 line 4033 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+	0		

U.S. Standard General Ledger  
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**Edit Rule Number:** 87  
**Rule Name:** SF133 Line 4034 Balance Check  
**Description:** The value of SF133 line 4034 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (-)	+	0		



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Data Edits - Detail Report

**Edit Rule Number:** 88  
**Rule Name:** SF133 Line 4120 Balance Check  
**Description:** The value of SF133 line 4120 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+	0		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 89  
**Rule Name:** SF133 Line 4123 Balance Check  
**Description:** The value of SF133 line 4123 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+	0		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 90  
**Rule Name:** SF133 Line 4124 Balance Check  
**Description:** The value of SF133 line 4124 must be less than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (-)	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 91  
**Rule Name:** SF133 Line 4010 Balance Check  
**Description:** The value of SF133 line 4010 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	0		

U.S. Standard General Ledger  
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**Edit Rule Number:** 92  
**Rule Name:** SF133 Line 4011 Balance Check  
**Description:** The value of SF133 line 4011 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 93  
**Rule Name:** SF133 Line 4100 Balance Check  
**Description:** The value of SF133 line 4100 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 94  
**Rule Name:** SF133 Line 4101 Balance Check  
**Description:** The value of SF133 line 4101 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	0		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 95  
**Rule Name:** SF133 Line 4110 Balance Check  
**Description:** The value of this line must be greater than or equal to zero.  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+	0		



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1102 - Appropriation (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation (previously unavailable) (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available from subsequent year	+
			SF 133: Report on Budget Execution and Budgetary Resources	1105 - Appropriation available in prior year (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1106 - Reappropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1122 - Exercised borrowing authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations precluded from obligation (special or trust) (-)	+

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1140 - Capital transfer of appropriations to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1141 - Appropriations applied to liquidate contract authority withdrawn (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+
			SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+

**U.S. Standard General Ledger  
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**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+
			SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+

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**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+
			USSGL Complex Account	4383 - Temporary Reduction - Prio-Year Balances, Discretionary	+
			USSGL Complex Account	4388 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Discretionary	+
			USSGL Complex Account	4390 - Reappropriations - Transfers-Out, Discretionary	+
			USSGL Complex Account	4393 - Permanent Reduction - Prior-Year Balances, Discretionary	+

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**Edit Rule Number:** 97

**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

**Type:** LN: Statement Line / Statement Line

**Operand:** Less Than Or Equal (<=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical  
Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1202 - Appropriation (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1206 - Reappropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1222 - Exercised borrowing authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1234 - Appropriations precluded from obligation (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (special or trust) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1240 - Capital transfer of appropriations to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+
			SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1431 - Anticipated nonexpenditure transfers of exercised borrowing authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+
			SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1822 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+
			USSGL Complex Account	43830 - Temporary Reduction - Prior Year Balances, Mandatory (NBCR)	+
			USSGL Complex Account	438300 - Temporary Reductions - Prior-Year Balances, Mandatory (NBDR)	+
			USSGL Complex Account	438800 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Mandatory	+
			USSGL Complex Account	439000 - Reappropriations - Transfers-Out, Mandatory	+
			USSGL Complex Account	439300 - Permanent Reduction - Prior-Year Balances, Mandatory	+



SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 98  
**Rule Name:** Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)  
**Description:** Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	SF 133: Report on Budget Execution and Budgetary Resources	2170 - New obligations, unexpired accounts	+
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+			

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**Edit Rule Number:** 99  
**Rule Name:** Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant  
**Description:** Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
109000	E				309000	E			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	F			0	
403500	E	F				
404400	E	F				
404700	E	F				
404800	E	F				
405000	E	F				
406000	E	F				
407000	E	F				
408000	E	F				
408100	E	F				
408200	E	F				
408300	E	F				
411100	E	F				
411200	E	F				
411300	E	F				
411400	E	F				
411500	E	F				
411600	E	F				
411601	E	F				
411700	E	F				
411800	E	F				
411900	E	F				
411910	E	F				
411912	E	F				
411920	E	F				
411990	E	F				
411991	E	F				
411992	E	F				
411993	E	F				
411994	E	F				
412000	E	F				
412050	E	F				
412100	E	F				
412200	E	F				
412250	E	F				
412300	E	F				
412400	E	F				
412500	E	F				
412600	E	F				
412700	E	F				
412800	E	F				
412900	E	F				
413000	E	F				
413100	E	F				
413120	E	F				
413200	E	F				
413300	E	F				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	F				
413415	E	F				
413500	E	F				
413600	E	F				
413700	E	F				
413800	E	F				
413810	E	F				
413900	E	F				
414000	E	F				
414100	E	F				
414120	E	F				
414200	E	F				
414201	E	F				
414202	E	F				
414203	E	F				
414300	E	F				
414400	E	F				
414500	E	F				
414600	E	F				
414700	E	F				
414800	E	F				
414900	E	F				
414910	E	F				
415000	E	F				
415100	E	F				
415200	E	F				
415300	E	F				
415400	E	F				
415500	E	F				
415700	E	F				
415730	E	F				
415800	E	F				
415900	E	F				
415901	E	F				
416000	E	F				
416500	E	F				
416512	E	F				
416600	E	F				
416612	E	F				
416700	E	F				
416712	E	F				
416800	E	F				
417000	E	F				
417100	E	F				
417112	E	F				
417200	E	F				
417212	E	F				

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**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	F				
417312	E	F				
417400	E	F				
417500	E	F				
417590	E	F				
417600	E	F				
417690	E	F				
418000	E	F				
418300	E	F				
419000	E	F				
419100	E	F				
419200	E	F				
419300	E	F				
419500	E	F				
419600	E	F				
419700	E	F				
419900	E	F				
420100	E	F				
420190	E	F				
421000	E	F				
421100	E	F				
421200	E	F				
421500	E	F				
421512	E	F				
422100	E	F				
422200	E	F				
422300	E	F				
422500	E	F				
422512	E	F				
423000	E	F				
423100	E	F				
423110	E	F				
423200	E	F				
423300	E	F				
423400	E	F				
423500	E	F				
424000	E	F				
425100	E	F				
425200	E	F				
425300	E	F				
425400	E	F				
425500	E	F				
425512	E	F				
426000	E	F				
426100	E	F				
426200	E	F				
426300	E	F				

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	F				
426500	E	F				
426600	E	F				
426700	E	F				
426800	E	F				
426900	E	F				
427000	E	F				
427100	E	F				
427300	E	F				
427500	E	F				
427600	E	F				
427700	E	F				
428300	E	F				
428500	E	F				
428600	E	F				
428700	E	F				
429000	E	F				
429500	E	F				
429590	E	F				
431000	E	F				
432000	E	F				
432100	E	F				
433000	E	F				
435000	E	F				
435100	E	F				
435190	E	F				
435400	E	F				
435500	E	F				
435600	E	F				
435700	E	F				
436000	E	F				
436001	E	F				
437000	E	F				
438200	E	F				
438300	E	F				
438400	E	F				
438500	E	F				
438600	E	F				
438700	E	F				
438800	E	F				
438900	E	F				
439000	E	F				
439100	E	F				
439190	E	F				
439200	E	F				
439300	E	F				
439400	E	F				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	F				
439402	E	F				
439412	E	F				
439432	E	F				
439500	E	F				
439502	E	F				
439504	E	F				
439600	E	F				
439700	E	F				
439701	E	F				
439702	E	F				
439703	E	F				
439730	E	F				
439800	E	F				
439801	E	F				
439900	E	F				
442000	E	F				
443000	E	F				
445000	E	F				
449000	E	F				
451000	E	F				
459000	E	F				
461000	E	F				
462000	E	F				
462090	E	F				
462091	E	F				
463500	E	F				
465000	E	F				
469000	E	F				
470000	E	F				
472000	E	F				
479010	E	F				
480100	E	F				
480110	E	F				
480200	E	F				
483100	E	F				
483200	E	F				
487100	E	F				
487200	E	F				
488100	E	F				
488200	E	F				
490100	E	F				
490110	E	F				
490200	E	F				
490800	E	F				
493100	E	F				
497100	E	F				

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**Edit Rule Number:** 100  
**Rule Name:** Disaster Emergency Fund Code "F" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	F				
498100	E	F				
498200	E	F				



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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	G			0	
403500	E	G				
404400	E	G				
404700	E	G				
404800	E	G				
405000	E	G				
406000	E	G				
407000	E	G				
408000	E	G				
408100	E	G				
408200	E	G				
408300	E	G				
411100	E	G				
411200	E	G				
411300	E	G				
411400	E	G				
411500	E	G				
411600	E	G				
411601	E	G				
411700	E	G				
411800	E	G				
411900	E	G				
411910	E	G				
411912	E	G				
411920	E	G				
411990	E	G				
411991	E	G				
411992	E	G				
411993	E	G				
411994	E	G				
412000	E	G				
412050	E	G				
412100	E	G				
412200	E	G				
412250	E	G				
412300	E	G				
412400	E	G				
412500	E	G				
412600	E	G				
412700	E	G				
412800	E	G				
412900	E	G				
413000	E	G				
413100	E	G				
413120	E	G				
413200	E	G				
413300	E	G				

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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	G				
413415	E	G				
413500	E	G				
413600	E	G				
413700	E	G				
413800	E	G				
413810	E	G				
413900	E	G				
414000	E	G				
414100	E	G				
414120	E	G				
414200	E	G				
414201	E	G				
414202	E	G				
414203	E	G				
414300	E	G				
414400	E	G				
414500	E	G				
414600	E	G				
414700	E	G				
414800	E	G				
414900	E	G				
414910	E	G				
415000	E	G				
415100	E	G				
415200	E	G				
415300	E	G				
415400	E	G				
415500	E	G				
415700	E	G				
415730	E	G				
415800	E	G				
415900	E	G				
415901	E	G				
416000	E	G				
416500	E	G				
416512	E	G				
416600	E	G				
416612	E	G				
416700	E	G				
416712	E	G				
416800	E	G				
417000	E	G				
417100	E	G				
417112	E	G				
417200	E	G				
417212	E	G				

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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	G				
417312	E	G				
417400	E	G				
417500	E	G				
417590	E	G				
417600	E	G				
417690	E	G				
418000	E	G				
418300	E	G				
419000	E	G				
419100	E	G				
419200	E	G				
419300	E	G				
419500	E	G				
419600	E	G				
419700	E	G				
419900	E	G				
420100	E	G				
420190	E	G				
421000	E	G				
421100	E	G				
421200	E	G				
421500	E	G				
421512	E	G				
422100	E	G				
422200	E	G				
422300	E	G				
422500	E	G				
422512	E	G				
423000	E	G				
423100	E	G				
423110	E	G				
423200	E	G				
423300	E	G				
423400	E	G				
423500	E	G				
424000	E	G				
425100	E	G				
425200	E	G				
425300	E	G				
425400	E	G				
425500	E	G				
425512	E	G				
426000	E	G				
426100	E	G				
426200	E	G				
426300	E	G				

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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	G				
426500	E	G				
426600	E	G				
426700	E	G				
426800	E	G				
426900	E	G				
427000	E	G				
427100	E	G				
427300	E	G				
427500	E	G				
427600	E	G				
427700	E	G				
428300	E	G				
428500	E	G				
428600	E	G				
428700	E	G				
429000	E	G				
429500	E	G				
429590	E	G				
431000	E	G				
432000	E	G				
432100	E	G				
433000	E	G				
435000	E	G				
435100	E	G				
435190	E	G				
435400	E	G				
435500	E	G				
435600	E	G				
435700	E	G				
436000	E	G				
436001	E	G				
437000	E	G				
438200	E	G				
438300	E	G				
438400	E	G				
438500	E	G				
438600	E	G				
438700	E	G				
438800	E	G				
438900	E	G				
439000	E	G				
439100	E	G				
439190	E	G				
439200	E	G				
439300	E	G				
439400	E	G				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	G				
439402	E	G				
439412	E	G				
439432	E	G				
439500	E	G				
439502	E	G				
439504	E	G				
439600	E	G				
439700	E	G				
439701	E	G				
439702	E	G				
439703	E	G				
439730	E	G				
439800	E	G				
439801	E	G				
439900	E	G				
442000	E	G				
443000	E	G				
445000	E	G				
449000	E	G				
451000	E	G				
459000	E	G				
461000	E	G				
462000	E	G				
462090	E	G				
462091	E	G				
463500	E	G				
465000	E	G				
469000	E	G				
470000	E	G				
472000	E	G				
479010	E	G				
480100	E	G				
480110	E	G				
480200	E	G				
483100	E	G				
483200	E	G				
487100	E	G				
487200	E	G				
488100	E	G				
488200	E	G				
490100	E	G				
490110	E	G				
490200	E	G				
490800	E	G				
493100	E	G				
497100	E	G				

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**Edit Rule Number:** 101  
**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	G				
498100	E	G				
498200	E	G				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	H			0	
403500	E	H				
404400	E	H				
404700	E	H				
404800	E	H				
405000	E	H				
406000	E	H				
407000	E	H				
408000	E	H				
408100	E	H				
408200	E	H				
408300	E	H				
411100	E	H				
411200	E	H				
411300	E	H				
411400	E	H				
411500	E	H				
411600	E	H				
411601	E	H				
411700	E	H				
411800	E	H				
411900	E	H				
411910	E	H				
411912	E	H				
411920	E	H				
411990	E	H				
411991	E	H				
411992	E	H				
411993	E	H				
411994	E	H				
412000	E	H				
412050	E	H				
412100	E	H				
412200	E	H				
412250	E	H				
412300	E	H				
412400	E	H				
412500	E	H				
412600	E	H				
412700	E	H				
412800	E	H				
412900	E	H				
413000	E	H				
413100	E	H				
413120	E	H				
413200	E	H				
413300	E	H				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	H				
413415	E	H				
413500	E	H				
413600	E	H				
413700	E	H				
413800	E	H				
413810	E	H				
413900	E	H				
414000	E	H				
414100	E	H				
414120	E	H				
414200	E	H				
414201	E	H				
414202	E	H				
414203	E	H				
414300	E	H				
414400	E	H				
414500	E	H				
414600	E	H				
414700	E	H				
414800	E	H				
414900	E	H				
414910	E	H				
415000	E	H				
415100	E	H				
415200	E	H				
415300	E	H				
415400	E	H				
415500	E	H				
415700	E	H				
415730	E	H				
415800	E	H				
415900	E	H				
415901	E	H				
416000	E	H				
416500	E	H				
416512	E	H				
416600	E	H				
416612	E	H				
416700	E	H				
416712	E	H				
416800	E	H				
417000	E	H				
417100	E	H				
417112	E	H				
417200	E	H				
417212	E	H				



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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	H				
417312	E	H				
417400	E	H				
417500	E	H				
417590	E	H				
417600	E	H				
417690	E	H				
418000	E	H				
418300	E	H				
419000	E	H				
419100	E	H				
419200	E	H				
419300	E	H				
419500	E	H				
419600	E	H				
419700	E	H				
419900	E	H				
420100	E	H				
420190	E	H				
421000	E	H				
421100	E	H				
421200	E	H				
421500	E	H				
421512	E	H				
422100	E	H				
422200	E	H				
422300	E	H				
422500	E	H				
422512	E	H				
423000	E	H				
423100	E	H				
423110	E	H				
423200	E	H				
423300	E	H				
423400	E	H				
423500	E	H				
424000	E	H				
425100	E	H				
425200	E	H				
425300	E	H				
425400	E	H				
425500	E	H				
425512	E	H				
426000	E	H				
426100	E	H				
426200	E	H				
426300	E	H				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	H				
426500	E	H				
426600	E	H				
426700	E	H				
426800	E	H				
426900	E	H				
427000	E	H				
427100	E	H				
427300	E	H				
427500	E	H				
427600	E	H				
427700	E	H				
428300	E	H				
428500	E	H				
428600	E	H				
428700	E	H				
429000	E	H				
429500	E	H				
429590	E	H				
431000	E	H				
432000	E	H				
432100	E	H				
433000	E	H				
435000	E	H				
435100	E	H				
435190	E	H				
435400	E	H				
435500	E	H				
435600	E	H				
435700	E	H				
436000	E	H				
436001	E	H				
437000	E	H				
438200	E	H				
438300	E	H				
438400	E	H				
438500	E	H				
438600	E	H				
438700	E	H				
438800	E	H				
438900	E	H				
439000	E	H				
439100	E	H				
439190	E	H				
439200	E	H				
439300	E	H				
439400	E	H				

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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	H				
439402	E	H				
439412	E	H				
439432	E	H				
439500	E	H				
439502	E	H				
439504	E	H				
439600	E	H				
439700	E	H				
439701	E	H				
439702	E	H				
439703	E	H				
439730	E	H				
439800	E	H				
439801	E	H				
439900	E	H				
442000	E	H				
443000	E	H				
445000	E	H				
449000	E	H				
451000	E	H				
459000	E	H				
461000	E	H				
462000	E	H				
462090	E	H				
462091	E	H				
463500	E	H				
465000	E	H				
469000	E	H				
470000	E	H				
472000	E	H				
479010	E	H				
480100	E	H				
480110	E	H				
480200	E	H				
483100	E	H				
483200	E	H				
487100	E	H				
487200	E	H				
488100	E	H				
488200	E	H				
490100	E	H				
490110	E	H				
490200	E	H				
490800	E	H				
493100	E	H				
497100	E	H				

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**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	H				
498100	E	H				
498200	E	H				

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	I			0	
403500	E	I				
404400	E	I				
404700	E	I				
404800	E	I				
405000	E	I				
406000	E	I				
407000	E	I				
408000	E	I				
408100	E	I				
408200	E	I				
408300	E	I				
411100	E	I				
411200	E	I				
411300	E	I				
411400	E	I				
411500	E	I				
411600	E	I				
411601	E	I				
411700	E	I				
411800	E	I				
411900	E	I				
411910	E	I				
411912	E	I				
411920	E	I				
411990	E	I				
411991	E	I				
411992	E	I				
411993	E	I				
411994	E	I				
412000	E	I				
412050	E	I				
412100	E	I				
412200	E	I				
412250	E	I				
412300	E	I				
412400	E	I				
412500	E	I				
412600	E	I				
412700	E	I				
412800	E	I				
412900	E	I				
413000	E	I				
413100	E	I				
413120	E	I				
413200	E	I				
413300	E	I				

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	I				
413415	E	I				
413500	E	I				
413600	E	I				
413700	E	I				
413800	E	I				
413810	E	I				
413900	E	I				
414000	E	I				
414100	E	I				
414120	E	I				
414200	E	I				
414201	E	I				
414202	E	I				
414203	E	I				
414300	E	I				
414400	E	I				
414500	E	I				
414600	E	I				
414700	E	I				
414800	E	I				
414900	E	I				
414910	E	I				
415000	E	I				
415100	E	I				
415200	E	I				
415300	E	I				
415400	E	I				
415500	E	I				
415700	E	I				
415730	E	I				
415800	E	I				
415900	E	I				
415901	E	I				
416000	E	I				
416500	E	I				
416512	E	I				
416600	E	I				
416612	E	I				
416700	E	I				
416712	E	I				
416800	E	I				
417000	E	I				
417100	E	I				
417112	E	I				
417200	E	I				
417212	E	I				

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	I				
417312	E	I				
417400	E	I				
417500	E	I				
417590	E	I				
417600	E	I				
417690	E	I				
418000	E	I				
418300	E	I				
419000	E	I				
419100	E	I				
419200	E	I				
419300	E	I				
419500	E	I				
419600	E	I				
419700	E	I				
419900	E	I				
420100	E	I				
420190	E	I				
421000	E	I				
421100	E	I				
421200	E	I				
421500	E	I				
421512	E	I				
422100	E	I				
422200	E	I				
422300	E	I				
422500	E	I				
422512	E	I				
423000	E	I				
423100	E	I				
423110	E	I				
423200	E	I				
423300	E	I				
423400	E	I				
423500	E	I				
424000	E	I				
425100	E	I				
425200	E	I				
425300	E	I				
425400	E	I				
425500	E	I				
425512	E	I				
426000	E	I				
426100	E	I				
426200	E	I				
426300	E	I				

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	I				
426500	E	I				
426600	E	I				
426700	E	I				
426800	E	I				
426900	E	I				
427000	E	I				
427100	E	I				
427300	E	I				
427500	E	I				
427600	E	I				
427700	E	I				
428300	E	I				
428500	E	I				
428600	E	I				
428700	E	I				
429000	E	I				
429500	E	I				
429590	E	I				
431000	E	I				
432000	E	I				
432100	E	I				
433000	E	I				
435000	E	I				
435100	E	I				
435190	E	I				
435400	E	I				
435500	E	I				
435600	E	I				
435700	E	I				
436000	E	I				
436001	E	I				
437000	E	I				
438200	E	I				
438300	E	I				
438400	E	I				
438500	E	I				
438600	E	I				
438700	E	I				
438800	E	I				
438900	E	I				
439000	E	I				
439100	E	I				
439190	E	I				
439200	E	I				
439300	E	I				
439400	E	I				



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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	I				
439402	E	I				
439412	E	I				
439432	E	I				
439500	E	I				
439502	E	I				
439504	E	I				
439600	E	I				
439700	E	I				
439701	E	I				
439702	E	I				
439703	E	I				
439730	E	I				
439800	E	I				
439801	E	I				
439900	E	I				
442000	E	I				
443000	E	I				
445000	E	I				
449000	E	I				
451000	E	I				
459000	E	I				
461000	E	I				
462000	E	I				
462090	E	I				
462091	E	I				
463500	E	I				
465000	E	I				
469000	E	I				
470000	E	I				
472000	E	I				
479010	E	I				
480100	E	I				
480110	E	I				
480200	E	I				
483100	E	I				
483200	E	I				
487100	E	I				
487200	E	I				
488100	E	I				
488200	E	I				
490100	E	I				
490110	E	I				
490200	E	I				
490800	E	I				
493100	E	I				
497100	E	I				

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**Edit Rule Number:** 103  
**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	I				
498100	E	I				
498200	E	I				

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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	J			0	
403500	E	J				
404400	E	J				
404700	E	J				
404800	E	J				
405000	E	J				
406000	E	J				
407000	E	J				
408000	E	J				
408100	E	J				
408200	E	J				
408300	E	J				
411100	E	J				
411200	E	J				
411300	E	J				
411400	E	J				
411500	E	J				
411600	E	J				
411601	E	J				
411700	E	J				
411800	E	J				
411900	E	J				
411910	E	J				
411912	E	J				
411920	E	J				
411990	E	J				
411991	E	J				
411992	E	J				
411993	E	J				
411994	E	J				
412000	E	J				
412050	E	J				
412100	E	J				
412200	E	J				
412250	E	J				
412300	E	J				
412400	E	J				
412500	E	J				
412600	E	J				
412700	E	J				
412800	E	J				
412900	E	J				
413000	E	J				
413100	E	J				
413120	E	J				
413200	E	J				
413300	E	J				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	J				
413415	E	J				
413500	E	J				
413600	E	J				
413700	E	J				
413800	E	J				
413810	E	J				
413900	E	J				
414000	E	J				
414100	E	J				
414120	E	J				
414200	E	J				
414201	E	J				
414202	E	J				
414203	E	J				
414300	E	J				
414400	E	J				
414500	E	J				
414600	E	J				
414700	E	J				
414800	E	J				
414900	E	J				
414910	E	J				
415000	E	J				
415100	E	J				
415200	E	J				
415300	E	J				
415400	E	J				
415500	E	J				
415700	E	J				
415730	E	J				
415800	E	J				
415900	E	J				
415901	E	J				
416000	E	J				
416500	E	J				
416512	E	J				
416600	E	J				
416612	E	J				
416700	E	J				
416712	E	J				
416800	E	J				
417000	E	J				
417100	E	J				
417112	E	J				
417200	E	J				
417212	E	J				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	J				
417312	E	J				
417400	E	J				
417500	E	J				
417590	E	J				
417600	E	J				
417690	E	J				
418000	E	J				
418300	E	J				
419000	E	J				
419100	E	J				
419200	E	J				
419300	E	J				
419500	E	J				
419600	E	J				
419700	E	J				
419900	E	J				
420100	E	J				
420190	E	J				
421000	E	J				
421100	E	J				
421200	E	J				
421500	E	J				
421512	E	J				
422100	E	J				
422200	E	J				
422300	E	J				
422500	E	J				
422512	E	J				
423000	E	J				
423100	E	J				
423110	E	J				
423200	E	J				
423300	E	J				
423400	E	J				
423500	E	J				
424000	E	J				
425100	E	J				
425200	E	J				
425300	E	J				
425400	E	J				
425500	E	J				
425512	E	J				
426000	E	J				
426100	E	J				
426200	E	J				
426300	E	J				

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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	J				
426500	E	J				
426600	E	J				
426700	E	J				
426800	E	J				
426900	E	J				
427000	E	J				
427100	E	J				
427300	E	J				
427500	E	J				
427600	E	J				
427700	E	J				
428300	E	J				
428500	E	J				
428600	E	J				
428700	E	J				
429000	E	J				
429500	E	J				
429590	E	J				
431000	E	J				
432000	E	J				
432100	E	J				
433000	E	J				
435000	E	J				
435100	E	J				
435190	E	J				
435400	E	J				
435500	E	J				
435600	E	J				
435700	E	J				
436000	E	J				
436001	E	J				
437000	E	J				
438200	E	J				
438300	E	J				
438400	E	J				
438500	E	J				
438600	E	J				
438700	E	J				
438800	E	J				
438900	E	J				
439000	E	J				
439100	E	J				
439190	E	J				
439200	E	J				
439300	E	J				
439400	E	J				

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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	J				
439402	E	J				
439412	E	J				
439432	E	J				
439500	E	J				
439502	E	J				
439504	E	J				
439600	E	J				
439700	E	J				
439701	E	J				
439702	E	J				
439703	E	J				
439730	E	J				
439800	E	J				
439801	E	J				
439900	E	J				
442000	E	J				
443000	E	J				
445000	E	J				
449000	E	J				
451000	E	J				
459000	E	J				
461000	E	J				
462000	E	J				
462090	E	J				
462091	E	J				
463500	E	J				
465000	E	J				
469000	E	J				
470000	E	J				
472000	E	J				
479010	E	J				
480100	E	J				
480110	E	J				
480200	E	J				
483100	E	J				
483200	E	J				
487100	E	J				
487200	E	J				
488100	E	J				
488200	E	J				
490100	E	J				
490110	E	J				
490200	E	J				
490800	E	J				
493100	E	J				
497100	E	J				

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**Edit Rule Number:** 104  
**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	J				
498100	E	J				
498200	E	J				



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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	K			0	
403500	E	K				
404400	E	K				
404700	E	K				
404800	E	K				
405000	E	K				
406000	E	K				
407000	E	K				
408000	E	K				
408100	E	K				
408200	E	K				
408300	E	K				
411100	E	K				
411200	E	K				
411300	E	K				
411400	E	K				
411500	E	K				
411600	E	K				
411601	E	K				
411700	E	K				
411800	E	K				
411900	E	K				
411910	E	K				
411912	E	K				
411920	E	K				
411990	E	K				
411991	E	K				
411992	E	K				
411993	E	K				
411994	E	K				
412000	E	K				
412050	E	K				
412100	E	K				
412200	E	K				
412250	E	K				
412300	E	K				
412400	E	K				
412500	E	K				
412600	E	K				
412700	E	K				
412800	E	K				
412900	E	K				
413000	E	K				
413100	E	K				
413120	E	K				
413200	E	K				
413300	E	K				

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**U.S. Standard General Ledger  
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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	K				
413415	E	K				
413500	E	K				
413600	E	K				
413700	E	K				
413800	E	K				
413810	E	K				
413900	E	K				
414000	E	K				
414100	E	K				
414120	E	K				
414200	E	K				
414201	E	K				
414202	E	K				
414203	E	K				
414300	E	K				
414400	E	K				
414500	E	K				
414600	E	K				
414700	E	K				
414800	E	K				
414900	E	K				
414910	E	K				
415000	E	K				
415100	E	K				
415200	E	K				
415300	E	K				
415400	E	K				
415500	E	K				
415700	E	K				
415730	E	K				
415800	E	K				
415900	E	K				
415901	E	K				
416000	E	K				
416500	E	K				
416512	E	K				
416600	E	K				
416612	E	K				
416700	E	K				
416712	E	K				
416800	E	K				
417000	E	K				
417100	E	K				
417112	E	K				
417200	E	K				
417212	E	K				

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**U.S. Standard General Ledger  
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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	K				
417312	E	K				
417400	E	K				
417500	E	K				
417590	E	K				
417600	E	K				
417690	E	K				
418000	E	K				
418300	E	K				
419000	E	K				
419100	E	K				
419200	E	K				
419300	E	K				
419500	E	K				
419600	E	K				
419700	E	K				
419900	E	K				
420100	E	K				
420190	E	K				
421000	E	K				
421100	E	K				
421200	E	K				
421500	E	K				
421512	E	K				
422100	E	K				
422200	E	K				
422300	E	K				
422500	E	K				
422512	E	K				
423000	E	K				
423100	E	K				
423110	E	K				
423200	E	K				
423300	E	K				
423400	E	K				
423500	E	K				
424000	E	K				
425100	E	K				
425200	E	K				
425300	E	K				
425400	E	K				
425500	E	K				
425512	E	K				
426000	E	K				
426100	E	K				
426200	E	K				
426300	E	K				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	K				
426500	E	K				
426600	E	K				
426700	E	K				
426800	E	K				
426900	E	K				
427000	E	K				
427100	E	K				
427300	E	K				
427500	E	K				
427600	E	K				
427700	E	K				
428300	E	K				
428500	E	K				
428600	E	K				
428700	E	K				
429000	E	K				
429500	E	K				
429590	E	K				
431000	E	K				
432000	E	K				
432100	E	K				
433000	E	K				
435000	E	K				
435100	E	K				
435190	E	K				
435400	E	K				
435500	E	K				
435600	E	K				
435700	E	K				
436000	E	K				
436001	E	K				
437000	E	K				
438200	E	K				
438300	E	K				
438400	E	K				
438500	E	K				
438600	E	K				
438700	E	K				
438800	E	K				
438900	E	K				
439000	E	K				
439100	E	K				
439190	E	K				
439200	E	K				
439300	E	K				
439400	E	K				

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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	K				
439402	E	K				
439412	E	K				
439432	E	K				
439500	E	K				
439502	E	K				
439504	E	K				
439600	E	K				
439700	E	K				
439701	E	K				
439702	E	K				
439703	E	K				
439730	E	K				
439800	E	K				
439801	E	K				
439900	E	K				
442000	E	K				
443000	E	K				
445000	E	K				
449000	E	K				
451000	E	K				
459000	E	K				
461000	E	K				
462000	E	K				
462090	E	K				
462091	E	K				
463500	E	K				
465000	E	K				
469000	E	K				
470000	E	K				
472000	E	K				
479010	E	K				
480100	E	K				
480110	E	K				
480200	E	K				
483100	E	K				
483200	E	K				
487100	E	K				
487200	E	K				
488100	E	K				
488200	E	K				
490100	E	K				
490110	E	K				
490200	E	K				
490800	E	K				
493100	E	K				
497100	E	K				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	K				
498100	E	K				
498200	E	K				

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**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	L			0	
403500	E	L				
404400	E	L				
404700	E	L				
404800	E	L				
405000	E	L				
406000	E	L				
407000	E	L				
408000	E	L				
408100	E	L				
408200	E	L				
408300	E	L				
411100	E	L				
411200	E	L				
411300	E	L				
411400	E	L				
411500	E	L				
411600	E	L				
411601	E	L				
411700	E	L				
411800	E	L				
411900	E	L				
411910	E	L				
411912	E	L				
411920	E	L				
411990	E	L				
411991	E	L				
411992	E	L				
411993	E	L				
411994	E	L				
412000	E	L				
412050	E	L				
412100	E	L				
412200	E	L				
412250	E	L				
412300	E	L				
412400	E	L				
412500	E	L				
412600	E	L				
412700	E	L				
412800	E	L				
412900	E	L				
413000	E	L				
413100	E	L				
413120	E	L				
413200	E	L				
413300	E	L				

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**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	L				
413415	E	L				
413500	E	L				
413600	E	L				
413700	E	L				
413800	E	L				
413810	E	L				
413900	E	L				
414000	E	L				
414100	E	L				
414120	E	L				
414200	E	L				
414201	E	L				
414202	E	L				
414203	E	L				
414300	E	L				
414400	E	L				
414500	E	L				
414600	E	L				
414700	E	L				
414800	E	L				
414900	E	L				
414910	E	L				
415000	E	L				
415100	E	L				
415200	E	L				
415300	E	L				
415400	E	L				
415500	E	L				
415700	E	L				
415730	E	L				
415800	E	L				
415900	E	L				
415901	E	L				
416000	E	L				
416500	E	L				
416512	E	L				
416600	E	L				
416612	E	L				
416700	E	L				
416712	E	L				
416800	E	L				
417000	E	L				
417100	E	L				
417112	E	L				
417200	E	L				
417212	E	L				



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**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	L				
417312	E	L				
417400	E	L				
417500	E	L				
417590	E	L				
417600	E	L				
417690	E	L				
418000	E	L				
418300	E	L				
419000	E	L				
419100	E	L				
419200	E	L				
419300	E	L				
419500	E	L				
419600	E	L				
419700	E	L				
419900	E	L				
420100	E	L				
420190	E	L				
421000	E	L				
421100	E	L				
421200	E	L				
421500	E	L				
421512	E	L				
422100	E	L				
422200	E	L				
422300	E	L				
422500	E	L				
422512	E	L				
423000	E	L				
423100	E	L				
423110	E	L				
423200	E	L				
423300	E	L				
423400	E	L				
423500	E	L				
424000	E	L				
425100	E	L				
425200	E	L				
425300	E	L				
425400	E	L				
425500	E	L				
425512	E	L				
426000	E	L				
426100	E	L				
426200	E	L				
426300	E	L				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	L				
426500	E	L				
426600	E	L				
426700	E	L				
426800	E	L				
426900	E	L				
427000	E	L				
427100	E	L				
427300	E	L				
427500	E	L				
427600	E	L				
427700	E	L				
428300	E	L				
428500	E	L				
428600	E	L				
428700	E	L				
429000	E	L				
429500	E	L				
429590	E	L				
431000	E	L				
432000	E	L				
432100	E	L				
433000	E	L				
435000	E	L				
435100	E	L				
435190	E	L				
435400	E	L				
435500	E	L				
435600	E	L				
435700	E	L				
436000	E	L				
436001	E	L				
437000	E	L				
438200	E	L				
438300	E	L				
438400	E	L				
438500	E	L				
438600	E	L				
438700	E	L				
438800	E	L				
438900	E	L				
439000	E	L				
439100	E	L				
439190	E	L				
439200	E	L				
439300	E	L				
439400	E	L				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	L				
439402	E	L				
439412	E	L				
439432	E	L				
439500	E	L				
439502	E	L				
439504	E	L				
439600	E	L				
439700	E	L				
439701	E	L				
439702	E	L				
439703	E	L				
439730	E	L				
439800	E	L				
439801	E	L				
439900	E	L				
442000	E	L				
443000	E	L				
445000	E	L				
449000	E	L				
451000	E	L				
459000	E	L				
461000	E	L				
462000	E	L				
462090	E	L				
462091	E	L				
463500	E	L				
465000	E	L				
469000	E	L				
470000	E	L				
472000	E	L				
479010	E	L				
480100	E	L				
480110	E	L				
480200	E	L				
483100	E	L				
483200	E	L				
487100	E	L				
487200	E	L				
488100	E	L				
488200	E	L				
490100	E	L				
490110	E	L				
490200	E	L				
490800	E	L				
493100	E	L				
497100	E	L				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	L				
498100	E	L				
498200	E	L				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	M			0	
403500	E	M				
404400	E	M				
404700	E	M				
404800	E	M				
405000	E	M				
406000	E	M				
407000	E	M				
408000	E	M				
408100	E	M				
408200	E	M				
408300	E	M				
411100	E	M				
411200	E	M				
411300	E	M				
411400	E	M				
411500	E	M				
411600	E	M				
411601	E	M				
411700	E	M				
411800	E	M				
411900	E	M				
411910	E	M				
411912	E	M				
411920	E	M				
411990	E	M				
411991	E	M				
411992	E	M				
411993	E	M				
411994	E	M				
412000	E	M				
412050	E	M				
412100	E	M				
412200	E	M				
412250	E	M				
412300	E	M				
412400	E	M				
412500	E	M				
412600	E	M				
412700	E	M				
412800	E	M				
412900	E	M				
413000	E	M				
413100	E	M				
413120	E	M				
413200	E	M				
413300	E	M				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	M				
413415	E	M				
413500	E	M				
413600	E	M				
413700	E	M				
413800	E	M				
413810	E	M				
413900	E	M				
414000	E	M				
414100	E	M				
414120	E	M				
414200	E	M				
414201	E	M				
414202	E	M				
414203	E	M				
414300	E	M				
414400	E	M				
414500	E	M				
414600	E	M				
414700	E	M				
414800	E	M				
414900	E	M				
414910	E	M				
415000	E	M				
415100	E	M				
415200	E	M				
415300	E	M				
415400	E	M				
415500	E	M				
415700	E	M				
415730	E	M				
415800	E	M				
415900	E	M				
415901	E	M				
416000	E	M				
416500	E	M				
416512	E	M				
416600	E	M				
416612	E	M				
416700	E	M				
416712	E	M				
416800	E	M				
417000	E	M				
417100	E	M				
417112	E	M				
417200	E	M				
417212	E	M				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	M				
417312	E	M				
417400	E	M				
417500	E	M				
417590	E	M				
417600	E	M				
417690	E	M				
418000	E	M				
418300	E	M				
419000	E	M				
419100	E	M				
419200	E	M				
419300	E	M				
419500	E	M				
419600	E	M				
419700	E	M				
419900	E	M				
420100	E	M				
420190	E	M				
421000	E	M				
421100	E	M				
421200	E	M				
421500	E	M				
421512	E	M				
422100	E	M				
422200	E	M				
422300	E	M				
422500	E	M				
422512	E	M				
423000	E	M				
423100	E	M				
423110	E	M				
423200	E	M				
423300	E	M				
423400	E	M				
423500	E	M				
424000	E	M				
425100	E	M				
425200	E	M				
425300	E	M				
425400	E	M				
425500	E	M				
425512	E	M				
426000	E	M				
426100	E	M				
426200	E	M				
426300	E	M				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	M				
426500	E	M				
426600	E	M				
426700	E	M				
426800	E	M				
426900	E	M				
427000	E	M				
427100	E	M				
427300	E	M				
427500	E	M				
427600	E	M				
427700	E	M				
428300	E	M				
428500	E	M				
428600	E	M				
428700	E	M				
429000	E	M				
429500	E	M				
429590	E	M				
431000	E	M				
432000	E	M				
432100	E	M				
433000	E	M				
435000	E	M				
435100	E	M				
435190	E	M				
435400	E	M				
435500	E	M				
435600	E	M				
435700	E	M				
436000	E	M				
436001	E	M				
437000	E	M				
438200	E	M				
438300	E	M				
438400	E	M				
438500	E	M				
438600	E	M				
438700	E	M				
438800	E	M				
438900	E	M				
439000	E	M				
439100	E	M				
439190	E	M				
439200	E	M				
439300	E	M				
439400	E	M				



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	M				
439402	E	M				
439412	E	M				
439432	E	M				
439500	E	M				
439502	E	M				
439504	E	M				
439600	E	M				
439700	E	M				
439701	E	M				
439702	E	M				
439703	E	M				
439730	E	M				
439800	E	M				
439801	E	M				
439900	E	M				
442000	E	M				
443000	E	M				
445000	E	M				
449000	E	M				
451000	E	M				
459000	E	M				
461000	E	M				
462000	E	M				
462090	E	M				
462091	E	M				
463500	E	M				
465000	E	M				
469000	E	M				
470000	E	M				
472000	E	M				
479010	E	M				
480100	E	M				
480110	E	M				
480200	E	M				
483100	E	M				
483200	E	M				
487100	E	M				
487200	E	M				
488100	E	M				
488200	E	M				
490100	E	M				
490110	E	M				
490200	E	M				
490800	E	M				
493100	E	M				
497100	E	M				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	M				
498100	E	M				
498200	E	M				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 108  
**Rule Name:** DOL FECA- Receivable  
**Description:** The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Department of Labor		
221300	E	F	016	1521	FECA_REC		
221500	E	F	016	1521			
222500	E	F	016	1521			
229000	E	F	016	1521			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 109  
**Rule Name:** DOL FECA- Revenue  
**Description:** The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Department of Labor		
640000	E	F	016	1521	FECA_REV		
685000	E	F	016	1521			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 110  
**Rule Name:** DOL Unemployment Benefit- Receivable  
**Description:** The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Department of Labor		
221300	E	F	016	8042	UNEMP_REC		
221500	E	F	016	8042			
222500	E	F	016	8042			
229000	E	F	016	8042			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 111  
**Rule Name:** DOL Unemployment Benefit- Revenue  
**Description:** The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Department of Labor		
640000	E	F	016	8042	UNEMP_REV		
685000	E	F	016	8042			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 112  
**Rule Name:** OPM Retirement Benefit- Receivable  
**Description:** The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
221300	E	F	024	8135	REC_RETIREMENT		
221500	E	F	024	8135			
229000	E	F	024	8135			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 113  
**Rule Name:** OPM Retirement Benefit- Revenue  
**Description:** The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
640000	E	F	024	8135	REV_RETIREMENT		
685000	E	F	024	8135			



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 114  
**Rule Name:** OPM Life Insurance- Receivable  
**Description:** The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
221300	E	F	024	8424	REC_LIFE		
221500	E	F	024	8424			
229000	E	F	024	8424			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 115  
**Rule Name:** OPM Life Insurance- Revenue  
**Description:** The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
640000	E	F	024	8424	REV_LIFE		
685000	E	F	024	8424			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 116  
**Rule Name:** OPM Health Insurance- Receivable  
**Description:** The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
221300	E	F	024	8440	REC_HEALTH		
221500	E	F	024	8440			
229000	E	F	024	8440			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 117  
**Rule Name:** OPM Health Insurance- Revenue  
**Description:** The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Office of Personnel Management		
640000	E	F	024	8440	REV_HEALTH		
685000	E	F	024	8440			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	N			0	
403500	E	N				
404400	E	N				
404700	E	N				
404800	E	N				
405000	E	N				
406000	E	N				
407000	E	N				
408000	E	N				
408100	E	N				
408200	E	N				
408300	E	N				
411100	E	N				
411200	E	N				
411300	E	N				
411400	E	N				
411500	E	N				
411600	E	N				
411601	E	N				
411700	E	N				
411800	E	N				
411900	E	N				
411910	E	N				
411912	E	N				
411920	E	N				
411990	E	N				
411991	E	N				
411992	E	N				
411993	E	N				
411994	E	N				
412000	E	N				
412050	E	N				
412100	E	N				
412200	E	N				
412250	E	N				
412300	E	N				
412400	E	N				
412500	E	N				
412600	E	N				
412700	E	N				
412800	E	N				
412900	E	N				
413000	E	N				
413100	E	N				
413120	E	N				
413200	E	N				
413300	E	N				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	N				
413415	E	N				
413500	E	N				
413600	E	N				
413700	E	N				
413800	E	N				
413810	E	N				
413900	E	N				
414000	E	N				
414100	E	N				
414120	E	N				
414200	E	N				
414201	E	N				
414202	E	N				
414203	E	N				
414300	E	N				
414400	E	N				
414500	E	N				
414600	E	N				
414700	E	N				
414800	E	N				
414900	E	N				
414910	E	N				
415000	E	N				
415100	E	N				
415200	E	N				
415300	E	N				
415400	E	N				
415500	E	N				
415700	E	N				
415730	E	N				
415800	E	N				
415900	E	N				
415901	E	N				
416000	E	N				
416500	E	N				
416512	E	N				
416600	E	N				
416612	E	N				
416700	E	N				
416712	E	N				
416800	E	N				
417000	E	N				
417100	E	N				
417112	E	N				
417200	E	N				
417212	E	N				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	N				
417312	E	N				
417400	E	N				
417500	E	N				
417590	E	N				
417600	E	N				
417690	E	N				
418000	E	N				
418300	E	N				
419000	E	N				
419100	E	N				
419200	E	N				
419300	E	N				
419500	E	N				
419600	E	N				
419700	E	N				
419900	E	N				
420100	E	N				
420190	E	N				
421000	E	N				
421100	E	N				
421200	E	N				
421500	E	N				
421512	E	N				
422100	E	N				
422200	E	N				
422300	E	N				
422500	E	N				
422512	E	N				
423000	E	N				
423100	E	N				
423110	E	N				
423200	E	N				
423300	E	N				
423400	E	N				
423500	E	N				
424000	E	N				
425100	E	N				
425200	E	N				
425300	E	N				
425400	E	N				
425500	E	N				
425512	E	N				
426000	E	N				
426100	E	N				
426200	E	N				
426300	E	N				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	N				
426500	E	N				
426600	E	N				
426700	E	N				
426800	E	N				
426900	E	N				
427000	E	N				
427100	E	N				
427300	E	N				
427500	E	N				
427600	E	N				
427700	E	N				
428300	E	N				
428500	E	N				
428600	E	N				
428700	E	N				
429000	E	N				
429500	E	N				
429590	E	N				
431000	E	N				
432000	E	N				
432100	E	N				
433000	E	N				
435000	E	N				
435100	E	N				
435190	E	N				
435400	E	N				
435500	E	N				
435600	E	N				
435700	E	N				
436000	E	N				
436001	E	N				
437000	E	N				
438200	E	N				
438300	E	N				
438400	E	N				
438500	E	N				
438600	E	N				
438700	E	N				
438800	E	N				
438900	E	N				
439000	E	N				
439100	E	N				
439190	E	N				
439200	E	N				
439300	E	N				
439400	E	N				



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**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	N				
439402	E	N				
439412	E	N				
439432	E	N				
439500	E	N				
439502	E	N				
439504	E	N				
439600	E	N				
439700	E	N				
439701	E	N				
439702	E	N				
439703	E	N				
439730	E	N				
439800	E	N				
439801	E	N				
439900	E	N				
442000	E	N				
443000	E	N				
445000	E	N				
449000	E	N				
451000	E	N				
459000	E	N				
461000	E	N				
462000	E	N				
462090	E	N				
462091	E	N				
463500	E	N				
465000	E	N				
469000	E	N				
470000	E	N				
472000	E	N				
479010	E	N				
480100	E	N				
480110	E	N				
480200	E	N				
483100	E	N				
483200	E	N				
487100	E	N				
487200	E	N				
488100	E	N				
488200	E	N				
490100	E	N				
490110	E	N				
490200	E	N				
490800	E	N				
493100	E	N				
497100	E	N				

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**Edit Rule Number:** 118  
**Rule Name:** Disaster Emergency Fund Code "N" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	N				
498100	E	N				
498200	E	N				

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**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	O			0	
403500	E	O				
404400	E	O				
404700	E	O				
404800	E	O				
405000	E	O				
406000	E	O				
407000	E	O				
408000	E	O				
408100	E	O				
408200	E	O				
408300	E	O				
411100	E	O				
411200	E	O				
411300	E	O				
411400	E	O				
411500	E	O				
411600	E	O				
411601	E	O				
411700	E	O				
411800	E	O				
411900	E	O				
411910	E	O				
411912	E	O				
411920	E	O				
411990	E	O				
411991	E	O				
411992	E	O				
411993	E	O				
411994	E	O				
412000	E	O				
412050	E	O				
412100	E	O				
412200	E	O				
412250	E	O				
412300	E	O				
412400	E	O				
412500	E	O				
412600	E	O				
412700	E	O				
412800	E	O				
412900	E	O				
413000	E	O				
413100	E	O				
413120	E	O				
413200	E	O				
413300	E	O				

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Data Edits - Detail Report**

**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	O				
413415	E	O				
413500	E	O				
413600	E	O				
413700	E	O				
413800	E	O				
413810	E	O				
413900	E	O				
414000	E	O				
414100	E	O				
414120	E	O				
414200	E	O				
414201	E	O				
414202	E	O				
414203	E	O				
414300	E	O				
414400	E	O				
414500	E	O				
414600	E	O				
414700	E	O				
414800	E	O				
414900	E	O				
414910	E	O				
415000	E	O				
415100	E	O				
415200	E	O				
415300	E	O				
415400	E	O				
415500	E	O				
415700	E	O				
415730	E	O				
415800	E	O				
415900	E	O				
415901	E	O				
416000	E	O				
416500	E	O				
416512	E	O				
416600	E	O				
416612	E	O				
416700	E	O				
416712	E	O				
416800	E	O				
417000	E	O				
417100	E	O				
417112	E	O				
417200	E	O				
417212	E	O				

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**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	O				
417312	E	O				
417400	E	O				
417500	E	O				
417590	E	O				
417600	E	O				
417690	E	O				
418000	E	O				
418300	E	O				
419000	E	O				
419100	E	O				
419200	E	O				
419300	E	O				
419500	E	O				
419600	E	O				
419700	E	O				
419900	E	O				
420100	E	O				
420190	E	O				
421000	E	O				
421100	E	O				
421200	E	O				
421500	E	O				
421512	E	O				
422100	E	O				
422200	E	O				
422300	E	O				
422500	E	O				
422512	E	O				
423000	E	O				
423100	E	O				
423110	E	O				
423200	E	O				
423300	E	O				
423400	E	O				
423500	E	O				
424000	E	O				
425100	E	O				
425200	E	O				
425300	E	O				
425400	E	O				
425500	E	O				
425512	E	O				
426000	E	O				
426100	E	O				
426200	E	O				
426300	E	O				

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**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	O				
426500	E	O				
426600	E	O				
426700	E	O				
426800	E	O				
426900	E	O				
427000	E	O				
427100	E	O				
427300	E	O				
427500	E	O				
427600	E	O				
427700	E	O				
428300	E	O				
428500	E	O				
428600	E	O				
428700	E	O				
429000	E	O				
429500	E	O				
429590	E	O				
431000	E	O				
432000	E	O				
432100	E	O				
433000	E	O				
435000	E	O				
435100	E	O				
435190	E	O				
435400	E	O				
435500	E	O				
435600	E	O				
435700	E	O				
436000	E	O				
436001	E	O				
437000	E	O				
438200	E	O				
438300	E	O				
438400	E	O				
438500	E	O				
438600	E	O				
438700	E	O				
438800	E	O				
438900	E	O				
439000	E	O				
439100	E	O				
439190	E	O				
439200	E	O				
439300	E	O				
439400	E	O				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	O				
439402	E	O				
439412	E	O				
439432	E	O				
439500	E	O				
439502	E	O				
439504	E	O				
439600	E	O				
439700	E	O				
439701	E	O				
439702	E	O				
439703	E	O				
439730	E	O				
439800	E	O				
439801	E	O				
439900	E	O				
442000	E	O				
443000	E	O				
445000	E	O				
449000	E	O				
451000	E	O				
459000	E	O				
461000	E	O				
462000	E	O				
462090	E	O				
462091	E	O				
463500	E	O				
465000	E	O				
469000	E	O				
470000	E	O				
472000	E	O				
479010	E	O				
480100	E	O				
480110	E	O				
480200	E	O				
483100	E	O				
483200	E	O				
487100	E	O				
487200	E	O				
488100	E	O				
488200	E	O				
490100	E	O				
490110	E	O				
490200	E	O				
490800	E	O				
493100	E	O				
497100	E	O				

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**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	O				
498100	E	O				
498200	E	O				



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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	P			0	
403500	E	P				
404400	E	P				
404700	E	P				
404800	E	P				
405000	E	P				
406000	E	P				
407000	E	P				
408000	E	P				
408100	E	P				
408200	E	P				
408300	E	P				
411100	E	P				
411200	E	P				
411300	E	P				
411400	E	P				
411500	E	P				
411600	E	P				
411601	E	P				
411700	E	P				
411800	E	P				
411900	E	P				
411910	E	P				
411912	E	P				
411920	E	P				
411990	E	P				
411991	E	P				
411992	E	P				
411993	E	P				
411994	E	P				
412000	E	P				
412050	E	P				
412100	E	P				
412200	E	P				
412250	E	P				
412300	E	P				
412400	E	P				
412500	E	P				
412600	E	P				
412700	E	P				
412800	E	P				
412900	E	P				
413000	E	P				
413100	E	P				
413120	E	P				
413200	E	P				
413300	E	P				

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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	P				
413415	E	P				
413500	E	P				
413600	E	P				
413700	E	P				
413800	E	P				
413810	E	P				
413900	E	P				
414000	E	P				
414100	E	P				
414120	E	P				
414200	E	P				
414201	E	P				
414202	E	P				
414203	E	P				
414300	E	P				
414400	E	P				
414500	E	P				
414600	E	P				
414700	E	P				
414800	E	P				
414900	E	P				
414910	E	P				
415000	E	P				
415100	E	P				
415200	E	P				
415300	E	P				
415400	E	P				
415500	E	P				
415700	E	P				
415730	E	P				
415800	E	P				
415900	E	P				
415901	E	P				
416000	E	P				
416500	E	P				
416512	E	P				
416600	E	P				
416612	E	P				
416700	E	P				
416712	E	P				
416800	E	P				
417000	E	P				
417100	E	P				
417112	E	P				
417200	E	P				
417212	E	P				

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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	P				
417312	E	P				
417400	E	P				
417500	E	P				
417590	E	P				
417600	E	P				
417690	E	P				
418000	E	P				
418300	E	P				
419000	E	P				
419100	E	P				
419200	E	P				
419300	E	P				
419500	E	P				
419600	E	P				
419700	E	P				
419900	E	P				
420100	E	P				
420190	E	P				
421000	E	P				
421100	E	P				
421200	E	P				
421500	E	P				
421512	E	P				
422100	E	P				
422200	E	P				
422300	E	P				
422500	E	P				
422512	E	P				
423000	E	P				
423100	E	P				
423110	E	P				
423200	E	P				
423300	E	P				
423400	E	P				
423500	E	P				
424000	E	P				
425100	E	P				
425200	E	P				
425300	E	P				
425400	E	P				
425500	E	P				
425512	E	P				
426000	E	P				
426100	E	P				
426200	E	P				
426300	E	P				

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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	P				
426500	E	P				
426600	E	P				
426700	E	P				
426800	E	P				
426900	E	P				
427000	E	P				
427100	E	P				
427300	E	P				
427500	E	P				
427600	E	P				
427700	E	P				
428300	E	P				
428500	E	P				
428600	E	P				
428700	E	P				
429000	E	P				
429500	E	P				
429590	E	P				
431000	E	P				
432000	E	P				
432100	E	P				
433000	E	P				
435000	E	P				
435100	E	P				
435190	E	P				
435400	E	P				
435500	E	P				
435600	E	P				
435700	E	P				
436000	E	P				
436001	E	P				
437000	E	P				
438200	E	P				
438300	E	P				
438400	E	P				
438500	E	P				
438600	E	P				
438700	E	P				
438800	E	P				
438900	E	P				
439000	E	P				
439100	E	P				
439190	E	P				
439200	E	P				
439300	E	P				
439400	E	P				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	P				
439402	E	P				
439412	E	P				
439432	E	P				
439500	E	P				
439502	E	P				
439504	E	P				
439600	E	P				
439700	E	P				
439701	E	P				
439702	E	P				
439703	E	P				
439730	E	P				
439800	E	P				
439801	E	P				
439900	E	P				
442000	E	P				
443000	E	P				
445000	E	P				
449000	E	P				
451000	E	P				
459000	E	P				
461000	E	P				
462000	E	P				
462090	E	P				
462091	E	P				
463500	E	P				
465000	E	P				
469000	E	P				
470000	E	P				
472000	E	P				
479010	E	P				
480100	E	P				
480110	E	P				
480200	E	P				
483100	E	P				
483200	E	P				
487100	E	P				
487200	E	P				
488100	E	P				
488200	E	P				
490100	E	P				
490110	E	P				
490200	E	P				
490800	E	P				
493100	E	P				
497100	E	P				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	P				
498100	E	P				
498200	E	P				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	R			0	
403500	E	R				
404400	E	R				
404700	E	R				
404800	E	R				
405000	E	R				
406000	E	R				
407000	E	R				
408000	E	R				
408100	E	R				
408200	E	R				
408300	E	R				
411100	E	R				
411200	E	R				
411300	E	R				
411400	E	R				
411500	E	R				
411600	E	R				
411601	E	R				
411700	E	R				
411800	E	R				
411900	E	R				
411910	E	R				
411912	E	R				
411920	E	R				
411990	E	R				
411991	E	R				
411992	E	R				
411993	E	R				
411994	E	R				
412000	E	R				
412050	E	R				
412100	E	R				
412200	E	R				
412250	E	R				
412300	E	R				
412400	E	R				
412500	E	R				
412600	E	R				
412700	E	R				
412800	E	R				
412900	E	R				
413000	E	R				
413100	E	R				
413120	E	R				
413200	E	R				
413300	E	R				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	R				
413415	E	R				
413500	E	R				
413600	E	R				
413700	E	R				
413800	E	R				
413810	E	R				
413900	E	R				
414000	E	R				
414100	E	R				
414120	E	R				
414200	E	R				
414201	E	R				
414202	E	R				
414203	E	R				
414300	E	R				
414400	E	R				
414500	E	R				
414600	E	R				
414700	E	R				
414800	E	R				
414900	E	R				
414910	E	R				
415000	E	R				
415100	E	R				
415200	E	R				
415300	E	R				
415400	E	R				
415500	E	R				
415700	E	R				
415730	E	R				
415800	E	R				
415900	E	R				
415901	E	R				
416000	E	R				
416500	E	R				
416512	E	R				
416600	E	R				
416612	E	R				
416700	E	R				
416712	E	R				
416800	E	R				
417000	E	R				
417100	E	R				
417112	E	R				
417200	E	R				
417212	E	R				



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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	R				
417312	E	R				
417400	E	R				
417500	E	R				
417590	E	R				
417600	E	R				
417690	E	R				
418000	E	R				
418300	E	R				
419000	E	R				
419100	E	R				
419200	E	R				
419300	E	R				
419500	E	R				
419600	E	R				
419700	E	R				
419900	E	R				
420100	E	R				
420190	E	R				
421000	E	R				
421100	E	R				
421200	E	R				
421500	E	R				
421512	E	R				
422100	E	R				
422200	E	R				
422300	E	R				
422500	E	R				
422512	E	R				
423000	E	R				
423100	E	R				
423110	E	R				
423200	E	R				
423300	E	R				
423400	E	R				
423500	E	R				
424000	E	R				
425100	E	R				
425200	E	R				
425300	E	R				
425400	E	R				
425500	E	R				
425512	E	R				
426000	E	R				
426100	E	R				
426200	E	R				
426300	E	R				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	R				
426500	E	R				
426600	E	R				
426700	E	R				
426800	E	R				
426900	E	R				
427000	E	R				
427100	E	R				
427300	E	R				
427500	E	R				
427600	E	R				
427700	E	R				
428300	E	R				
428500	E	R				
428600	E	R				
428700	E	R				
429000	E	R				
429500	E	R				
429590	E	R				
431000	E	R				
432000	E	R				
432100	E	R				
433000	E	R				
435000	E	R				
435100	E	R				
435190	E	R				
435400	E	R				
435500	E	R				
435600	E	R				
435700	E	R				
436000	E	R				
436001	E	R				
437000	E	R				
438200	E	R				
438300	E	R				
438400	E	R				
438500	E	R				
438600	E	R				
438700	E	R				
438800	E	R				
438900	E	R				
439000	E	R				
439100	E	R				
439190	E	R				
439200	E	R				
439300	E	R				
439400	E	R				

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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	R				
439402	E	R				
439412	E	R				
439432	E	R				
439500	E	R				
439502	E	R				
439504	E	R				
439600	E	R				
439700	E	R				
439701	E	R				
439702	E	R				
439703	E	R				
439730	E	R				
439800	E	R				
439801	E	R				
439900	E	R				
442000	E	R				
443000	E	R				
445000	E	R				
449000	E	R				
451000	E	R				
459000	E	R				
461000	E	R				
462000	E	R				
462090	E	R				
462091	E	R				
463500	E	R				
465000	E	R				
469000	E	R				
470000	E	R				
472000	E	R				
479010	E	R				
480100	E	R				
480110	E	R				
480200	E	R				
483100	E	R				
483200	E	R				
487100	E	R				
487200	E	R				
488100	E	R				
488200	E	R				
490100	E	R				
490110	E	R				
490200	E	R				
490800	E	R				
493100	E	R				
497100	E	R				

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**Edit Rule Number:** 121  
**Rule Name:** Disaster Emergency Fund Code "R" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	R				
498100	E	R				
498200	E	R				

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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	S			0	
403500	E	S				
404400	E	S				
404700	E	S				
404800	E	S				
405000	E	S				
406000	E	S				
407000	E	S				
408000	E	S				
408100	E	S				
408200	E	S				
408300	E	S				
411100	E	S				
411200	E	S				
411300	E	S				
411400	E	S				
411500	E	S				
411600	E	S				
411601	E	S				
411700	E	S				
411800	E	S				
411900	E	S				
411910	E	S				
411912	E	S				
411920	E	S				
411990	E	S				
411991	E	S				
411992	E	S				
411993	E	S				
411994	E	S				
412000	E	S				
412050	E	S				
412100	E	S				
412200	E	S				
412250	E	S				
412300	E	S				
412400	E	S				
412500	E	S				
412600	E	S				
412700	E	S				
412800	E	S				
412900	E	S				
413000	E	S				
413100	E	S				
413120	E	S				
413200	E	S				
413300	E	S				

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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	S				
413415	E	S				
413500	E	S				
413600	E	S				
413700	E	S				
413800	E	S				
413810	E	S				
413900	E	S				
414000	E	S				
414100	E	S				
414120	E	S				
414200	E	S				
414201	E	S				
414202	E	S				
414203	E	S				
414300	E	S				
414400	E	S				
414500	E	S				
414600	E	S				
414700	E	S				
414800	E	S				
414900	E	S				
414910	E	S				
415000	E	S				
415100	E	S				
415200	E	S				
415300	E	S				
415400	E	S				
415500	E	S				
415700	E	S				
415730	E	S				
415800	E	S				
415900	E	S				
415901	E	S				
416000	E	S				
416500	E	S				
416512	E	S				
416600	E	S				
416612	E	S				
416700	E	S				
416712	E	S				
416800	E	S				
417000	E	S				
417100	E	S				
417112	E	S				
417200	E	S				
417212	E	S				

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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	S				
417312	E	S				
417400	E	S				
417500	E	S				
417590	E	S				
417600	E	S				
417690	E	S				
418000	E	S				
418300	E	S				
419000	E	S				
419100	E	S				
419200	E	S				
419300	E	S				
419500	E	S				
419600	E	S				
419700	E	S				
419900	E	S				
420100	E	S				
420190	E	S				
421000	E	S				
421100	E	S				
421200	E	S				
421500	E	S				
421512	E	S				
422100	E	S				
422200	E	S				
422300	E	S				
422500	E	S				
422512	E	S				
423000	E	S				
423100	E	S				
423110	E	S				
423200	E	S				
423300	E	S				
423400	E	S				
423500	E	S				
424000	E	S				
425100	E	S				
425200	E	S				
425300	E	S				
425400	E	S				
425500	E	S				
425512	E	S				
426000	E	S				
426100	E	S				
426200	E	S				
426300	E	S				

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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	S				
426500	E	S				
426600	E	S				
426700	E	S				
426800	E	S				
426900	E	S				
427000	E	S				
427100	E	S				
427300	E	S				
427500	E	S				
427600	E	S				
427700	E	S				
428300	E	S				
428500	E	S				
428600	E	S				
428700	E	S				
429000	E	S				
429500	E	S				
429590	E	S				
431000	E	S				
432000	E	S				
432100	E	S				
433000	E	S				
435000	E	S				
435100	E	S				
435190	E	S				
435400	E	S				
435500	E	S				
435600	E	S				
435700	E	S				
436000	E	S				
436001	E	S				
437000	E	S				
438200	E	S				
438300	E	S				
438400	E	S				
438500	E	S				
438600	E	S				
438700	E	S				
438800	E	S				
438900	E	S				
439000	E	S				
439100	E	S				
439190	E	S				
439200	E	S				
439300	E	S				
439400	E	S				



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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	S				
439402	E	S				
439412	E	S				
439432	E	S				
439500	E	S				
439502	E	S				
439504	E	S				
439600	E	S				
439700	E	S				
439701	E	S				
439702	E	S				
439703	E	S				
439730	E	S				
439800	E	S				
439801	E	S				
439900	E	S				
442000	E	S				
443000	E	S				
445000	E	S				
449000	E	S				
451000	E	S				
459000	E	S				
461000	E	S				
462000	E	S				
462090	E	S				
462091	E	S				
463500	E	S				
465000	E	S				
469000	E	S				
470000	E	S				
472000	E	S				
479010	E	S				
480100	E	S				
480110	E	S				
480200	E	S				
483100	E	S				
483200	E	S				
487100	E	S				
487200	E	S				
488100	E	S				
488200	E	S				
490100	E	S				
490110	E	S				
490200	E	S				
490800	E	S				
493100	E	S				
497100	E	S				

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**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	S				
498100	E	S				
498200	E	S				

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**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	T			0	
403500	E	T				
404400	E	T				
404700	E	T				
404800	E	T				
405000	E	T				
406000	E	T				
407000	E	T				
408000	E	T				
408100	E	T				
408200	E	T				
408300	E	T				
411100	E	T				
411200	E	T				
411300	E	T				
411400	E	T				
411500	E	T				
411600	E	T				
411601	E	T				
411700	E	T				
411800	E	T				
411900	E	T				
411910	E	T				
411912	E	T				
411920	E	T				
411990	E	T				
411991	E	T				
411992	E	T				
411993	E	T				
411994	E	T				
412000	E	T				
412050	E	T				
412100	E	T				
412200	E	T				
412250	E	T				
412300	E	T				
412400	E	T				
412500	E	T				
412600	E	T				
412700	E	T				
412800	E	T				
412900	E	T				
413000	E	T				
413100	E	T				
413120	E	T				
413200	E	T				
413300	E	T				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	T				
413415	E	T				
413500	E	T				
413600	E	T				
413700	E	T				
413800	E	T				
413810	E	T				
413900	E	T				
414000	E	T				
414100	E	T				
414120	E	T				
414200	E	T				
414201	E	T				
414202	E	T				
414203	E	T				
414300	E	T				
414400	E	T				
414500	E	T				
414600	E	T				
414700	E	T				
414800	E	T				
414900	E	T				
414910	E	T				
415000	E	T				
415100	E	T				
415200	E	T				
415300	E	T				
415400	E	T				
415500	E	T				
415700	E	T				
415730	E	T				
415800	E	T				
415900	E	T				
415901	E	T				
416000	E	T				
416500	E	T				
416512	E	T				
416600	E	T				
416612	E	T				
416700	E	T				
416712	E	T				
416800	E	T				
417000	E	T				
417100	E	T				
417112	E	T				
417200	E	T				
417212	E	T				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	T				
417312	E	T				
417400	E	T				
417500	E	T				
417590	E	T				
417600	E	T				
417690	E	T				
418000	E	T				
418300	E	T				
419000	E	T				
419100	E	T				
419200	E	T				
419300	E	T				
419500	E	T				
419600	E	T				
419700	E	T				
419900	E	T				
420100	E	T				
420190	E	T				
421000	E	T				
421100	E	T				
421200	E	T				
421500	E	T				
421512	E	T				
422100	E	T				
422200	E	T				
422300	E	T				
422500	E	T				
422512	E	T				
423000	E	T				
423100	E	T				
423110	E	T				
423200	E	T				
423300	E	T				
423400	E	T				
423500	E	T				
424000	E	T				
425100	E	T				
425200	E	T				
425300	E	T				
425400	E	T				
425500	E	T				
425512	E	T				
426000	E	T				
426100	E	T				
426200	E	T				
426300	E	T				

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	T				
426500	E	T				
426600	E	T				
426700	E	T				
426800	E	T				
426900	E	T				
427000	E	T				
427100	E	T				
427300	E	T				
427500	E	T				
427600	E	T				
427700	E	T				
428300	E	T				
428500	E	T				
428600	E	T				
428700	E	T				
429000	E	T				
429500	E	T				
429590	E	T				
431000	E	T				
432000	E	T				
432100	E	T				
433000	E	T				
435000	E	T				
435100	E	T				
435190	E	T				
435400	E	T				
435500	E	T				
435600	E	T				
435700	E	T				
436000	E	T				
436001	E	T				
437000	E	T				
438200	E	T				
438300	E	T				
438400	E	T				
438500	E	T				
438600	E	T				
438700	E	T				
438800	E	T				
438900	E	T				
439000	E	T				
439100	E	T				
439190	E	T				
439200	E	T				
439300	E	T				
439400	E	T				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	T				
439402	E	T				
439412	E	T				
439432	E	T				
439500	E	T				
439502	E	T				
439504	E	T				
439600	E	T				
439700	E	T				
439701	E	T				
439702	E	T				
439703	E	T				
439730	E	T				
439800	E	T				
439801	E	T				
439900	E	T				
442000	E	T				
443000	E	T				
445000	E	T				
449000	E	T				
451000	E	T				
459000	E	T				
461000	E	T				
462000	E	T				
462090	E	T				
462091	E	T				
463500	E	T				
465000	E	T				
469000	E	T				
470000	E	T				
472000	E	T				
479010	E	T				
480100	E	T				
480110	E	T				
480200	E	T				
483100	E	T				
483200	E	T				
487100	E	T				
487200	E	T				
488100	E	T				
488200	E	T				
490100	E	T				
490110	E	T				
490200	E	T				
490800	E	T				
493100	E	T				
497100	E	T				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 123  
**Rule Name:** Disaster Emergency Fund Code "T" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	T				
498100	E	T				
498200	E	T				



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**Edit Rule Number:** 124  
**Rule Name:** Appropriations Used and Expended Appropriations Edit (Disbursed)  
**Description:** USSGL account 310710 and USSGL account 570010 must equal the sum of zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
310710	E				0		
570010	E						

**U.S. Standard General Ledger  
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**Edit Rule Number:** 125  
**Rule Name:** Subsidy Collected  
**Description:** The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	427100 - Actual Program Fund Subsidy Collected	+	COLLSBAJ		
			COLLSBSD		
			COLLUR		
			COLLURAJ		

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**Edit Rule Number:** 126  
**Rule Name:** Fees Collected  
**Description:** The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426100 - Actual Collections of Business-Type Fees	+	FEECOLAJ		
			FEECOLL		

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**Edit Rule Number:** 127  
**Rule Name:** Loan Principal Collected  
**Description:** The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426200 - Actual Collections of Loan Principal	+	PRINREAJ		
			PRINREP		

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**Edit Rule Number:** 128  
**Rule Name:** Loan Interest Collected  
**Description:** The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426300 - Actual Collections of Loan Interest	+	INTREP		
			INTREPAJ		

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**Edit Rule Number:** 129  
**Rule Name:** Proceeds of Foreclosed Property Collected  
**Description:** The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426500 - Actual Collections From Sale of Foreclosed Property	+	PFPCOLAJ		
			PFPCOLL		

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**Edit Rule Number:** 130  
**Rule Name:** Rent Collected  
**Description:** The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426400 - Actual Collections of Rent	+	RENTCOAJ		
			RENTCOLL		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 131  
**Rule Name:** Other Federal Collections  
**Description:** The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	427700 - Other Actual Collections - Federal/Non-Federal Exception Sources	+	OACFED		
			OACFEDAJ		



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**Edit Rule Number:** 132  
**Rule Name:** Other Non-Federal Collections  
**Description:** The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	426600 - Other Actual Business-Type Collections From Non-Federal Sources	+	ONFCOLAJ		
			ONFCOLL		

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**Edit Rule Number:** 133  
**Rule Name:** Disbursement From General Fund Appropriations  
**Description:** The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	1410 - Advances and Prepayments - Beginning	-	DISBCA		
USSGL account	141000 - Advances and Prepayments - Ending	+	DISBCAAJ		
USSGL account	310710 - Unexpended Appropriations - Used - Disbursed	+	DISBUR		
			DISBURAJ		
			DISFCR		
			DISFCRAJ		
			DISGF		
			DISGFAJ		
			DISSUB		
			DISSUBAJ		
			TREADAJ		
			TREADIN		

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	U			0	
403500	E	U				
404400	E	U				
404700	E	U				
404800	E	U				
405000	E	U				
406000	E	U				
407000	E	U				
408000	E	U				
408100	E	U				
408200	E	U				
408300	E	U				
411100	E	U				
411200	E	U				
411300	E	U				
411400	E	U				
411500	E	U				
411600	E	U				
411601	E	U				
411700	E	U				
411800	E	U				
411900	E	U				
411910	E	U				
411912	E	U				
411920	E	U				
411990	E	U				
411991	E	U				
411992	E	U				
411993	E	U				
411994	E	U				
412000	E	U				
412050	E	U				
412100	E	U				
412200	E	U				
412250	E	U				
412300	E	U				
412400	E	U				
412500	E	U				
412600	E	U				
412700	E	U				
412800	E	U				
412900	E	U				
413000	E	U				
413100	E	U				
413120	E	U				
413200	E	U				
413300	E	U				

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	U				
413415	E	U				
413500	E	U				
413600	E	U				
413700	E	U				
413800	E	U				
413810	E	U				
413900	E	U				
414000	E	U				
414100	E	U				
414120	E	U				
414200	E	U				
414201	E	U				
414202	E	U				
414203	E	U				
414300	E	U				
414400	E	U				
414500	E	U				
414600	E	U				
414700	E	U				
414800	E	U				
414900	E	U				
414910	E	U				
415000	E	U				
415100	E	U				
415200	E	U				
415300	E	U				
415400	E	U				
415500	E	U				
415700	E	U				
415730	E	U				
415800	E	U				
415900	E	U				
415901	E	U				
416000	E	U				
416500	E	U				
416512	E	U				
416600	E	U				
416612	E	U				
416700	E	U				
416712	E	U				
416800	E	U				
417000	E	U				
417100	E	U				
417112	E	U				
417200	E	U				
417212	E	U				

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	U				
417312	E	U				
417400	E	U				
417500	E	U				
417590	E	U				
417600	E	U				
417690	E	U				
418000	E	U				
418300	E	U				
419000	E	U				
419100	E	U				
419200	E	U				
419300	E	U				
419500	E	U				
419600	E	U				
419700	E	U				
419900	E	U				
420100	E	U				
420190	E	U				
421000	E	U				
421100	E	U				
421200	E	U				
421500	E	U				
421512	E	U				
422100	E	U				
422200	E	U				
422300	E	U				
422500	E	U				
422512	E	U				
423000	E	U				
423100	E	U				
423110	E	U				
423200	E	U				
423300	E	U				
423400	E	U				
423500	E	U				
424000	E	U				
425100	E	U				
425200	E	U				
425300	E	U				
425400	E	U				
425500	E	U				
425512	E	U				
426000	E	U				
426100	E	U				
426200	E	U				
426300	E	U				

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	U				
426500	E	U				
426600	E	U				
426700	E	U				
426800	E	U				
426900	E	U				
427000	E	U				
427100	E	U				
427300	E	U				
427500	E	U				
427600	E	U				
427700	E	U				
428300	E	U				
428500	E	U				
428600	E	U				
428700	E	U				
429000	E	U				
429500	E	U				
429590	E	U				
431000	E	U				
432000	E	U				
432100	E	U				
433000	E	U				
435000	E	U				
435100	E	U				
435190	E	U				
435400	E	U				
435500	E	U				
435600	E	U				
435700	E	U				
436000	E	U				
436001	E	U				
437000	E	U				
438200	E	U				
438300	E	U				
438400	E	U				
438500	E	U				
438600	E	U				
438700	E	U				
438800	E	U				
438900	E	U				
439000	E	U				
439100	E	U				
439190	E	U				
439200	E	U				
439300	E	U				
439400	E	U				

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	U				
439402	E	U				
439412	E	U				
439432	E	U				
439500	E	U				
439502	E	U				
439504	E	U				
439600	E	U				
439700	E	U				
439701	E	U				
439702	E	U				
439703	E	U				
439730	E	U				
439800	E	U				
439801	E	U				
439900	E	U				
442000	E	U				
443000	E	U				
445000	E	U				
449000	E	U				
451000	E	U				
459000	E	U				
461000	E	U				
462000	E	U				
462090	E	U				
462091	E	U				
463500	E	U				
465000	E	U				
469000	E	U				
470000	E	U				
472000	E	U				
479010	E	U				
480100	E	U				
480110	E	U				
480200	E	U				
483100	E	U				
483200	E	U				
487100	E	U				
487200	E	U				
488100	E	U				
488200	E	U				
490100	E	U				
490110	E	U				
490200	E	U				
490800	E	U				
493100	E	U				
497100	E	U				

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**Edit Rule Number:** 134  
**Rule Name:** Disaster Emergency Fund Code "U" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	U				
498100	E	U				
498200	E	U				



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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	V			0	
403500	E	V				
404400	E	V				
404700	E	V				
404800	E	V				
405000	E	V				
406000	E	V				
407000	E	V				
408000	E	V				
408100	E	V				
408200	E	V				
408300	E	V				
411100	E	V				
411200	E	V				
411300	E	V				
411400	E	V				
411500	E	V				
411600	E	V				
411601	E	V				
411700	E	V				
411800	E	V				
411900	E	V				
411910	E	V				
411912	E	V				
411920	E	V				
411990	E	V				
411991	E	V				
411992	E	V				
411993	E	V				
411994	E	V				
412000	E	V				
412050	E	V				
412100	E	V				
412200	E	V				
412250	E	V				
412300	E	V				
412400	E	V				
412500	E	V				
412600	E	V				
412700	E	V				
412800	E	V				
412900	E	V				
413000	E	V				
413100	E	V				
413120	E	V				
413200	E	V				
413300	E	V				

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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	V				
413415	E	V				
413500	E	V				
413600	E	V				
413700	E	V				
413800	E	V				
413810	E	V				
413900	E	V				
414000	E	V				
414100	E	V				
414120	E	V				
414200	E	V				
414201	E	V				
414202	E	V				
414203	E	V				
414300	E	V				
414400	E	V				
414500	E	V				
414600	E	V				
414700	E	V				
414800	E	V				
414900	E	V				
414910	E	V				
415000	E	V				
415100	E	V				
415200	E	V				
415300	E	V				
415400	E	V				
415500	E	V				
415700	E	V				
415730	E	V				
415800	E	V				
415900	E	V				
415901	E	V				
416000	E	V				
416500	E	V				
416512	E	V				
416600	E	V				
416612	E	V				
416700	E	V				
416712	E	V				
416800	E	V				
417000	E	V				
417100	E	V				
417112	E	V				
417200	E	V				
417212	E	V				

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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	V				
417312	E	V				
417400	E	V				
417500	E	V				
417590	E	V				
417600	E	V				
417690	E	V				
418000	E	V				
418300	E	V				
419000	E	V				
419100	E	V				
419200	E	V				
419300	E	V				
419500	E	V				
419600	E	V				
419700	E	V				
419900	E	V				
420100	E	V				
420190	E	V				
421000	E	V				
421100	E	V				
421200	E	V				
421500	E	V				
421512	E	V				
422100	E	V				
422200	E	V				
422300	E	V				
422500	E	V				
422512	E	V				
423000	E	V				
423100	E	V				
423110	E	V				
423200	E	V				
423300	E	V				
423400	E	V				
423500	E	V				
424000	E	V				
425100	E	V				
425200	E	V				
425300	E	V				
425400	E	V				
425500	E	V				
425512	E	V				
426000	E	V				
426100	E	V				
426200	E	V				
426300	E	V				

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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	V				
426500	E	V				
426600	E	V				
426700	E	V				
426800	E	V				
426900	E	V				
427000	E	V				
427100	E	V				
427300	E	V				
427500	E	V				
427600	E	V				
427700	E	V				
428300	E	V				
428500	E	V				
428600	E	V				
428700	E	V				
429000	E	V				
429500	E	V				
429590	E	V				
431000	E	V				
432000	E	V				
432100	E	V				
433000	E	V				
435000	E	V				
435100	E	V				
435190	E	V				
435400	E	V				
435500	E	V				
435600	E	V				
435700	E	V				
436000	E	V				
436001	E	V				
437000	E	V				
438200	E	V				
438300	E	V				
438400	E	V				
438500	E	V				
438600	E	V				
438700	E	V				
438800	E	V				
438900	E	V				
439000	E	V				
439100	E	V				
439190	E	V				
439200	E	V				
439300	E	V				
439400	E	V				

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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	V				
439402	E	V				
439412	E	V				
439432	E	V				
439500	E	V				
439502	E	V				
439504	E	V				
439600	E	V				
439700	E	V				
439701	E	V				
439702	E	V				
439703	E	V				
439730	E	V				
439800	E	V				
439801	E	V				
439900	E	V				
442000	E	V				
443000	E	V				
445000	E	V				
449000	E	V				
451000	E	V				
459000	E	V				
461000	E	V				
462000	E	V				
462090	E	V				
462091	E	V				
463500	E	V				
465000	E	V				
469000	E	V				
470000	E	V				
472000	E	V				
479010	E	V				
480100	E	V				
480110	E	V				
480200	E	V				
483100	E	V				
483200	E	V				
487100	E	V				
487200	E	V				
488100	E	V				
488200	E	V				
490100	E	V				
490110	E	V				
490200	E	V				
490800	E	V				
493100	E	V				
497100	E	V				

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**Edit Rule Number:** 135  
**Rule Name:** Disaster Emergency Fund Code "V" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	V				
498100	E	V				
498200	E	V				

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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	W			0	
403500	E	W				
404400	E	W				
404700	E	W				
404800	E	W				
405000	E	W				
406000	E	W				
407000	E	W				
408000	E	W				
408100	E	W				
408200	E	W				
408300	E	W				
411100	E	W				
411200	E	W				
411300	E	W				
411400	E	W				
411500	E	W				
411600	E	W				
411601	E	W				
411700	E	W				
411800	E	W				
411900	E	W				
411910	E	W				
411912	E	W				
411920	E	W				
411990	E	W				
411991	E	W				
411992	E	W				
411993	E	W				
411994	E	W				
412000	E	W				
412050	E	W				
412100	E	W				
412200	E	W				
412250	E	W				
412300	E	W				
412400	E	W				
412500	E	W				
412600	E	W				
412700	E	W				
412800	E	W				
412900	E	W				
413000	E	W				
413100	E	W				
413120	E	W				
413200	E	W				
413300	E	W				

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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	W				
413415	E	W				
413500	E	W				
413600	E	W				
413700	E	W				
413800	E	W				
413810	E	W				
413900	E	W				
414000	E	W				
414100	E	W				
414120	E	W				
414200	E	W				
414201	E	W				
414202	E	W				
414203	E	W				
414300	E	W				
414400	E	W				
414500	E	W				
414600	E	W				
414700	E	W				
414800	E	W				
414900	E	W				
414910	E	W				
415000	E	W				
415100	E	W				
415200	E	W				
415300	E	W				
415400	E	W				
415500	E	W				
415700	E	W				
415730	E	W				
415800	E	W				
415900	E	W				
415901	E	W				
416000	E	W				
416500	E	W				
416512	E	W				
416600	E	W				
416612	E	W				
416700	E	W				
416712	E	W				
416800	E	W				
417000	E	W				
417100	E	W				
417112	E	W				
417200	E	W				
417212	E	W				



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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	W				
417312	E	W				
417400	E	W				
417500	E	W				
417590	E	W				
417600	E	W				
417690	E	W				
418000	E	W				
418300	E	W				
419000	E	W				
419100	E	W				
419200	E	W				
419300	E	W				
419500	E	W				
419600	E	W				
419700	E	W				
419900	E	W				
420100	E	W				
420190	E	W				
421000	E	W				
421100	E	W				
421200	E	W				
421500	E	W				
421512	E	W				
422100	E	W				
422200	E	W				
422300	E	W				
422500	E	W				
422512	E	W				
423000	E	W				
423100	E	W				
423110	E	W				
423200	E	W				
423300	E	W				
423400	E	W				
423500	E	W				
424000	E	W				
425100	E	W				
425200	E	W				
425300	E	W				
425400	E	W				
425500	E	W				
425512	E	W				
426000	E	W				
426100	E	W				
426200	E	W				
426300	E	W				

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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	W				
426500	E	W				
426600	E	W				
426700	E	W				
426800	E	W				
426900	E	W				
427000	E	W				
427100	E	W				
427300	E	W				
427500	E	W				
427600	E	W				
427700	E	W				
428300	E	W				
428500	E	W				
428600	E	W				
428700	E	W				
429000	E	W				
429500	E	W				
429590	E	W				
431000	E	W				
432000	E	W				
432100	E	W				
433000	E	W				
435000	E	W				
435100	E	W				
435190	E	W				
435400	E	W				
435500	E	W				
435600	E	W				
435700	E	W				
436000	E	W				
436001	E	W				
437000	E	W				
438200	E	W				
438300	E	W				
438400	E	W				
438500	E	W				
438600	E	W				
438700	E	W				
438800	E	W				
438900	E	W				
439000	E	W				
439100	E	W				
439190	E	W				
439200	E	W				
439300	E	W				
439400	E	W				

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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	W				
439402	E	W				
439412	E	W				
439432	E	W				
439500	E	W				
439502	E	W				
439504	E	W				
439600	E	W				
439700	E	W				
439701	E	W				
439702	E	W				
439703	E	W				
439730	E	W				
439800	E	W				
439801	E	W				
439900	E	W				
442000	E	W				
443000	E	W				
445000	E	W				
449000	E	W				
451000	E	W				
459000	E	W				
461000	E	W				
462000	E	W				
462090	E	W				
462091	E	W				
463500	E	W				
465000	E	W				
469000	E	W				
470000	E	W				
472000	E	W				
479010	E	W				
480100	E	W				
480110	E	W				
480200	E	W				
483100	E	W				
483200	E	W				
487100	E	W				
487200	E	W				
488100	E	W				
488200	E	W				
490100	E	W				
490110	E	W				
490200	E	W				
490800	E	W				
493100	E	W				
497100	E	W				

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**Edit Rule Number:** 136  
**Rule Name:** Disaster Emergency Fund Code "W" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	W				
498100	E	W				
498200	E	W				

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**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	X			0	
403500	E	X				
404400	E	X				
404700	E	X				
404800	E	X				
405000	E	X				
406000	E	X				
407000	E	X				
408000	E	X				
408100	E	X				
408200	E	X				
408300	E	X				
411100	E	X				
411200	E	X				
411300	E	X				
411400	E	X				
411500	E	X				
411600	E	X				
411601	E	X				
411700	E	X				
411800	E	X				
411900	E	X				
411910	E	X				
411912	E	X				
411920	E	X				
411990	E	X				
411991	E	X				
411992	E	X				
411993	E	X				
411994	E	X				
412000	E	X				
412050	E	X				
412100	E	X				
412200	E	X				
412250	E	X				
412300	E	X				
412400	E	X				
412500	E	X				
412600	E	X				
412700	E	X				
412800	E	X				
412900	E	X				
413000	E	X				
413100	E	X				
413120	E	X				
413200	E	X				
413300	E	X				

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**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	X				
413415	E	X				
413500	E	X				
413600	E	X				
413700	E	X				
413800	E	X				
413810	E	X				
413900	E	X				
414000	E	X				
414100	E	X				
414120	E	X				
414200	E	X				
414201	E	X				
414202	E	X				
414203	E	X				
414300	E	X				
414400	E	X				
414500	E	X				
414600	E	X				
414700	E	X				
414800	E	X				
414900	E	X				
414910	E	X				
415000	E	X				
415100	E	X				
415200	E	X				
415300	E	X				
415400	E	X				
415500	E	X				
415700	E	X				
415730	E	X				
415800	E	X				
415900	E	X				
415901	E	X				
416000	E	X				
416500	E	X				
416512	E	X				
416600	E	X				
416612	E	X				
416700	E	X				
416712	E	X				
416800	E	X				
417000	E	X				
417100	E	X				
417112	E	X				
417200	E	X				
417212	E	X				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	X				
417312	E	X				
417400	E	X				
417500	E	X				
417590	E	X				
417600	E	X				
417690	E	X				
418000	E	X				
418300	E	X				
419000	E	X				
419100	E	X				
419200	E	X				
419300	E	X				
419500	E	X				
419600	E	X				
419700	E	X				
419900	E	X				
420100	E	X				
420190	E	X				
421000	E	X				
421100	E	X				
421200	E	X				
421500	E	X				
421512	E	X				
422100	E	X				
422200	E	X				
422300	E	X				
422500	E	X				
422512	E	X				
423000	E	X				
423100	E	X				
423110	E	X				
423200	E	X				
423300	E	X				
423400	E	X				
423500	E	X				
424000	E	X				
425100	E	X				
425200	E	X				
425300	E	X				
425400	E	X				
425500	E	X				
425512	E	X				
426000	E	X				
426100	E	X				
426200	E	X				
426300	E	X				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	X				
426500	E	X				
426600	E	X				
426700	E	X				
426800	E	X				
426900	E	X				
427000	E	X				
427100	E	X				
427300	E	X				
427500	E	X				
427600	E	X				
427700	E	X				
428300	E	X				
428500	E	X				
428600	E	X				
428700	E	X				
429000	E	X				
429500	E	X				
429590	E	X				
431000	E	X				
432000	E	X				
432100	E	X				
433000	E	X				
435000	E	X				
435100	E	X				
435190	E	X				
435400	E	X				
435500	E	X				
435600	E	X				
435700	E	X				
436000	E	X				
436001	E	X				
437000	E	X				
438200	E	X				
438300	E	X				
438400	E	X				
438500	E	X				
438600	E	X				
438700	E	X				
438800	E	X				
438900	E	X				
439000	E	X				
439100	E	X				
439190	E	X				
439200	E	X				
439300	E	X				
439400	E	X				



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	X				
439402	E	X				
439412	E	X				
439432	E	X				
439500	E	X				
439502	E	X				
439504	E	X				
439600	E	X				
439700	E	X				
439701	E	X				
439702	E	X				
439703	E	X				
439730	E	X				
439800	E	X				
439801	E	X				
439900	E	X				
442000	E	X				
443000	E	X				
445000	E	X				
449000	E	X				
451000	E	X				
459000	E	X				
461000	E	X				
462000	E	X				
462090	E	X				
462091	E	X				
463500	E	X				
465000	E	X				
469000	E	X				
470000	E	X				
472000	E	X				
479010	E	X				
480100	E	X				
480110	E	X				
480200	E	X				
483100	E	X				
483200	E	X				
487100	E	X				
487200	E	X				
488100	E	X				
488200	E	X				
490100	E	X				
490110	E	X				
490200	E	X				
490800	E	X				
493100	E	X				
497100	E	X				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 137  
**Rule Name:** Disaster Emergency Fund Code "X" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	X				
498100	E	X				
498200	E	X				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	Y			0	
403500	E	Y				
404400	E	Y				
404700	E	Y				
404800	E	Y				
405000	E	Y				
406000	E	Y				
407000	E	Y				
408000	E	Y				
408100	E	Y				
408200	E	Y				
408300	E	Y				
411100	E	Y				
411200	E	Y				
411300	E	Y				
411400	E	Y				
411500	E	Y				
411600	E	Y				
411601	E	Y				
411700	E	Y				
411800	E	Y				
411900	E	Y				
411910	E	Y				
411912	E	Y				
411920	E	Y				
411990	E	Y				
411991	E	Y				
411992	E	Y				
411993	E	Y				
411994	E	Y				
412000	E	Y				
412050	E	Y				
412100	E	Y				
412200	E	Y				
412250	E	Y				
412300	E	Y				
412400	E	Y				
412500	E	Y				
412600	E	Y				
412700	E	Y				
412800	E	Y				
412900	E	Y				
413000	E	Y				
413100	E	Y				
413120	E	Y				
413200	E	Y				
413300	E	Y				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	Y				
413415	E	Y				
413500	E	Y				
413600	E	Y				
413700	E	Y				
413800	E	Y				
413810	E	Y				
413900	E	Y				
414000	E	Y				
414100	E	Y				
414120	E	Y				
414200	E	Y				
414201	E	Y				
414202	E	Y				
414203	E	Y				
414300	E	Y				
414400	E	Y				
414500	E	Y				
414600	E	Y				
414700	E	Y				
414800	E	Y				
414900	E	Y				
414910	E	Y				
415000	E	Y				
415100	E	Y				
415200	E	Y				
415300	E	Y				
415400	E	Y				
415500	E	Y				
415700	E	Y				
415730	E	Y				
415800	E	Y				
415900	E	Y				
415901	E	Y				
416000	E	Y				
416500	E	Y				
416512	E	Y				
416600	E	Y				
416612	E	Y				
416700	E	Y				
416712	E	Y				
416800	E	Y				
417000	E	Y				
417100	E	Y				
417112	E	Y				
417200	E	Y				
417212	E	Y				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	Y				
417312	E	Y				
417400	E	Y				
417500	E	Y				
417590	E	Y				
417600	E	Y				
417690	E	Y				
418000	E	Y				
418300	E	Y				
419000	E	Y				
419100	E	Y				
419200	E	Y				
419300	E	Y				
419500	E	Y				
419600	E	Y				
419700	E	Y				
419900	E	Y				
420100	E	Y				
420190	E	Y				
421000	E	Y				
421100	E	Y				
421200	E	Y				
421500	E	Y				
421512	E	Y				
422100	E	Y				
422200	E	Y				
422300	E	Y				
422500	E	Y				
422512	E	Y				
423000	E	Y				
423100	E	Y				
423110	E	Y				
423200	E	Y				
423300	E	Y				
423400	E	Y				
423500	E	Y				
424000	E	Y				
425100	E	Y				
425200	E	Y				
425300	E	Y				
425400	E	Y				
425500	E	Y				
425512	E	Y				
426000	E	Y				
426100	E	Y				
426200	E	Y				
426300	E	Y				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	Y				
426500	E	Y				
426600	E	Y				
426700	E	Y				
426800	E	Y				
426900	E	Y				
427000	E	Y				
427100	E	Y				
427300	E	Y				
427500	E	Y				
427600	E	Y				
427700	E	Y				
428300	E	Y				
428500	E	Y				
428600	E	Y				
428700	E	Y				
429000	E	Y				
429500	E	Y				
429590	E	Y				
431000	E	Y				
432000	E	Y				
432100	E	Y				
433000	E	Y				
435000	E	Y				
435100	E	Y				
435190	E	Y				
435400	E	Y				
435500	E	Y				
435600	E	Y				
435700	E	Y				
436000	E	Y				
436001	E	Y				
437000	E	Y				
438200	E	Y				
438300	E	Y				
438400	E	Y				
438500	E	Y				
438600	E	Y				
438700	E	Y				
438800	E	Y				
438900	E	Y				
439000	E	Y				
439100	E	Y				
439190	E	Y				
439200	E	Y				
439300	E	Y				
439400	E	Y				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	Y				
439402	E	Y				
439412	E	Y				
439432	E	Y				
439500	E	Y				
439502	E	Y				
439504	E	Y				
439600	E	Y				
439700	E	Y				
439701	E	Y				
439702	E	Y				
439703	E	Y				
439730	E	Y				
439800	E	Y				
439801	E	Y				
439900	E	Y				
442000	E	Y				
443000	E	Y				
445000	E	Y				
449000	E	Y				
451000	E	Y				
459000	E	Y				
461000	E	Y				
462000	E	Y				
462090	E	Y				
462091	E	Y				
463500	E	Y				
465000	E	Y				
469000	E	Y				
470000	E	Y				
472000	E	Y				
479010	E	Y				
480100	E	Y				
480110	E	Y				
480200	E	Y				
483100	E	Y				
483200	E	Y				
487100	E	Y				
487200	E	Y				
488100	E	Y				
488200	E	Y				
490100	E	Y				
490110	E	Y				
490200	E	Y				
490800	E	Y				
493100	E	Y				
497100	E	Y				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	Y				
498100	E	Y				
498200	E	Y				



**U.S. Standard General Ledger  
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**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	Z			0	
403500	E	Z				
404400	E	Z				
404700	E	Z				
404800	E	Z				
405000	E	Z				
406000	E	Z				
407000	E	Z				
408000	E	Z				
408100	E	Z				
408200	E	Z				
408300	E	Z				
411100	E	Z				
411200	E	Z				
411300	E	Z				
411400	E	Z				
411500	E	Z				
411600	E	Z				
411601	E	Z				
411700	E	Z				
411800	E	Z				
411900	E	Z				
411910	E	Z				
411912	E	Z				
411920	E	Z				
411990	E	Z				
411991	E	Z				
411992	E	Z				
411993	E	Z				
411994	E	Z				
412000	E	Z				
412050	E	Z				
412100	E	Z				
412200	E	Z				
412250	E	Z				
412300	E	Z				
412400	E	Z				
412500	E	Z				
412600	E	Z				
412700	E	Z				
412800	E	Z				
412900	E	Z				
413000	E	Z				
413100	E	Z				
413120	E	Z				
413200	E	Z				
413300	E	Z				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	Z				
413415	E	Z				
413500	E	Z				
413600	E	Z				
413700	E	Z				
413800	E	Z				
413810	E	Z				
413900	E	Z				
414000	E	Z				
414100	E	Z				
414120	E	Z				
414200	E	Z				
414201	E	Z				
414202	E	Z				
414203	E	Z				
414300	E	Z				
414400	E	Z				
414500	E	Z				
414600	E	Z				
414700	E	Z				
414800	E	Z				
414900	E	Z				
414910	E	Z				
415000	E	Z				
415100	E	Z				
415200	E	Z				
415300	E	Z				
415400	E	Z				
415500	E	Z				
415700	E	Z				
415730	E	Z				
415800	E	Z				
415900	E	Z				
415901	E	Z				
416000	E	Z				
416500	E	Z				
416512	E	Z				
416600	E	Z				
416612	E	Z				
416700	E	Z				
416712	E	Z				
416800	E	Z				
417000	E	Z				
417100	E	Z				
417112	E	Z				
417200	E	Z				
417212	E	Z				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	Z				
417312	E	Z				
417400	E	Z				
417500	E	Z				
417590	E	Z				
417600	E	Z				
417690	E	Z				
418000	E	Z				
418300	E	Z				
419000	E	Z				
419100	E	Z				
419200	E	Z				
419300	E	Z				
419500	E	Z				
419600	E	Z				
419700	E	Z				
419900	E	Z				
420100	E	Z				
420190	E	Z				
421000	E	Z				
421100	E	Z				
421200	E	Z				
421500	E	Z				
421512	E	Z				
422100	E	Z				
422200	E	Z				
422300	E	Z				
422500	E	Z				
422512	E	Z				
423000	E	Z				
423100	E	Z				
423110	E	Z				
423200	E	Z				
423300	E	Z				
423400	E	Z				
423500	E	Z				
424000	E	Z				
425100	E	Z				
425200	E	Z				
425300	E	Z				
425400	E	Z				
425500	E	Z				
425512	E	Z				
426000	E	Z				
426100	E	Z				
426200	E	Z				
426300	E	Z				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	Z				
426500	E	Z				
426600	E	Z				
426700	E	Z				
426800	E	Z				
426900	E	Z				
427000	E	Z				
427100	E	Z				
427300	E	Z				
427500	E	Z				
427600	E	Z				
427700	E	Z				
428300	E	Z				
428500	E	Z				
428600	E	Z				
428700	E	Z				
429000	E	Z				
429500	E	Z				
429590	E	Z				
431000	E	Z				
432000	E	Z				
432100	E	Z				
433000	E	Z				
435000	E	Z				
435100	E	Z				
435190	E	Z				
435400	E	Z				
435500	E	Z				
435600	E	Z				
435700	E	Z				
436000	E	Z				
436001	E	Z				
437000	E	Z				
438200	E	Z				
438300	E	Z				
438400	E	Z				
438500	E	Z				
438600	E	Z				
438700	E	Z				
438800	E	Z				
438900	E	Z				
439000	E	Z				
439100	E	Z				
439190	E	Z				
439200	E	Z				
439300	E	Z				
439400	E	Z				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	Z				
439402	E	Z				
439412	E	Z				
439432	E	Z				
439500	E	Z				
439502	E	Z				
439504	E	Z				
439600	E	Z				
439700	E	Z				
439701	E	Z				
439702	E	Z				
439703	E	Z				
439730	E	Z				
439800	E	Z				
439801	E	Z				
439900	E	Z				
442000	E	Z				
443000	E	Z				
445000	E	Z				
449000	E	Z				
451000	E	Z				
459000	E	Z				
461000	E	Z				
462000	E	Z				
462090	E	Z				
462091	E	Z				
463500	E	Z				
465000	E	Z				
469000	E	Z				
470000	E	Z				
472000	E	Z				
479010	E	Z				
480100	E	Z				
480110	E	Z				
480200	E	Z				
483100	E	Z				
483200	E	Z				
487100	E	Z				
487200	E	Z				
488100	E	Z				
488200	E	Z				
490100	E	Z				
490110	E	Z				
490200	E	Z				
490800	E	Z				
493100	E	Z				
497100	E	Z				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 139  
**Rule Name:** Disaster Emergency Fund Code "Z" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	Z				
498100	E	Z				
498200	E	Z				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 140  
**Rule Name:** SF133 Line 5311 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5311 - Direct unobligated balance, start of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 141  
**Rule Name:** SF133 Line 5312 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5312 - Reimbursable unobligated balance, start of year	+	0		



**U.S. Standard General Ledger  
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**Edit Rule Number:** 142  
**Rule Name:** SF133 Line 5313 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5313 - Discretionary unobligated balance, start of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 143  
**Rule Name:** SF133 Line 5314 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5314 - Mandatory unobligated balance, start of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 144  
**Rule Name:** SF133 Line 5321 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5321 - Direct unobligated balance, end of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 145  
**Rule Name:** SF133 Line 5322 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5322 - Reimbursable unobligated balance, end of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 146  
**Rule Name:** SF133 Line 5323 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5323 - Discretionary unobligated balance, end of year	+	0		

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**Edit Rule Number:** 147  
**Rule Name:** SF133 Line 5324 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5324 - Mandatory unobligated balance, end of year	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	1			0	
403500	E	1				
404400	E	1				
404700	E	1				
404800	E	1				
405000	E	1				
406000	E	1				
407000	E	1				
408000	E	1				
408100	E	1				
408200	E	1				
408300	E	1				
411100	E	1				
411200	E	1				
411300	E	1				
411400	E	1				
411500	E	1				
411600	E	1				
411601	E	1				
411700	E	1				
411800	E	1				
411900	E	1				
411910	E	1				
411912	E	1				
411920	E	1				
411990	E	1				
411991	E	1				
411992	E	1				
411993	E	1				
411994	E	1				
412000	E	1				
412050	E	1				
412100	E	1				
412200	E	1				
412250	E	1				
412300	E	1				
412400	E	1				
412500	E	1				
412600	E	1				
412700	E	1				
412800	E	1				
412900	E	1				
413000	E	1				
413100	E	1				
413120	E	1				
413200	E	1				
413300	E	1				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	1				
413415	E	1				
413500	E	1				
413600	E	1				
413700	E	1				
413800	E	1				
413810	E	1				
413900	E	1				
414000	E	1				
414100	E	1				
414120	E	1				
414200	E	1				
414201	E	1				
414202	E	1				
414203	E	1				
414300	E	1				
414400	E	1				
414500	E	1				
414600	E	1				
414700	E	1				
414800	E	1				
414900	E	1				
414910	E	1				
415000	E	1				
415100	E	1				
415200	E	1				
415300	E	1				
415400	E	1				
415500	E	1				
415700	E	1				
415730	E	1				
415800	E	1				
415900	E	1				
415901	E	1				
416000	E	1				
416500	E	1				
416512	E	1				
416600	E	1				
416612	E	1				
416700	E	1				
416712	E	1				
416800	E	1				
417000	E	1				
417100	E	1				
417112	E	1				
417200	E	1				
417212	E	1				



**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	1				
417312	E	1				
417400	E	1				
417500	E	1				
417590	E	1				
417600	E	1				
417690	E	1				
418000	E	1				
418300	E	1				
419000	E	1				
419100	E	1				
419200	E	1				
419300	E	1				
419500	E	1				
419600	E	1				
419700	E	1				
419900	E	1				
420100	E	1				
420190	E	1				
421000	E	1				
421100	E	1				
421200	E	1				
421500	E	1				
421512	E	1				
422100	E	1				
422200	E	1				
422300	E	1				
422500	E	1				
422512	E	1				
423000	E	1				
423100	E	1				
423110	E	1				
423200	E	1				
423300	E	1				
423400	E	1				
423500	E	1				
424000	E	1				
425100	E	1				
425200	E	1				
425300	E	1				
425400	E	1				
425500	E	1				
425512	E	1				
426000	E	1				
426100	E	1				
426200	E	1				
426300	E	1				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	1				
426500	E	1				
426600	E	1				
426700	E	1				
426800	E	1				
426900	E	1				
427000	E	1				
427100	E	1				
427300	E	1				
427500	E	1				
427600	E	1				
427700	E	1				
428300	E	1				
428500	E	1				
428600	E	1				
428700	E	1				
429000	E	1				
429500	E	1				
429590	E	1				
431000	E	1				
432000	E	1				
432100	E	1				
433000	E	1				
435000	E	1				
435100	E	1				
435190	E	1				
435400	E	1				
435500	E	1				
435600	E	1				
435700	E	1				
436000	E	1				
436001	E	1				
437000	E	1				
438200	E	1				
438300	E	1				
438400	E	1				
438500	E	1				
438600	E	1				
438700	E	1				
438800	E	1				
438900	E	1				
439000	E	1				
439100	E	1				
439190	E	1				
439200	E	1				
439300	E	1				
439400	E	1				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	1				
439402	E	1				
439412	E	1				
439432	E	1				
439500	E	1				
439502	E	1				
439504	E	1				
439600	E	1				
439700	E	1				
439701	E	1				
439702	E	1				
439703	E	1				
439730	E	1				
439800	E	1				
439801	E	1				
439900	E	1				
442000	E	1				
443000	E	1				
445000	E	1				
449000	E	1				
451000	E	1				
459000	E	1				
461000	E	1				
462000	E	1				
462090	E	1				
462091	E	1				
463500	E	1				
465000	E	1				
469000	E	1				
470000	E	1				
472000	E	1				
479010	E	1				
480100	E	1				
480110	E	1				
480200	E	1				
483100	E	1				
483200	E	1				
487100	E	1				
487200	E	1				
488100	E	1				
488200	E	1				
490100	E	1				
490110	E	1				
490200	E	1				
490800	E	1				
493100	E	1				
497100	E	1				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 156  
**Rule Name:** Disaster Emergency Fund Code "1" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	1				
498100	E	1				
498200	E	1				

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**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	2			0	
403500	E	2				
404400	E	2				
404700	E	2				
404800	E	2				
405000	E	2				
406000	E	2				
407000	E	2				
408000	E	2				
408100	E	2				
408200	E	2				
408300	E	2				
411100	E	2				
411200	E	2				
411300	E	2				
411400	E	2				
411500	E	2				
411600	E	2				
411601	E	2				
411700	E	2				
411800	E	2				
411900	E	2				
411910	E	2				
411912	E	2				
411920	E	2				
411990	E	2				
411991	E	2				
411992	E	2				
411993	E	2				
411994	E	2				
412000	E	2				
412050	E	2				
412100	E	2				
412200	E	2				
412250	E	2				
412300	E	2				
412400	E	2				
412500	E	2				
412600	E	2				
412700	E	2				
412800	E	2				
412900	E	2				
413000	E	2				
413100	E	2				
413120	E	2				
413200	E	2				
413300	E	2				

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**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	2				
413415	E	2				
413500	E	2				
413600	E	2				
413700	E	2				
413800	E	2				
413810	E	2				
413900	E	2				
414000	E	2				
414100	E	2				
414120	E	2				
414200	E	2				
414201	E	2				
414202	E	2				
414203	E	2				
414300	E	2				
414400	E	2				
414500	E	2				
414600	E	2				
414700	E	2				
414800	E	2				
414900	E	2				
414910	E	2				
415000	E	2				
415100	E	2				
415200	E	2				
415300	E	2				
415400	E	2				
415500	E	2				
415700	E	2				
415730	E	2				
415800	E	2				
415900	E	2				
415901	E	2				
416000	E	2				
416500	E	2				
416512	E	2				
416600	E	2				
416612	E	2				
416700	E	2				
416712	E	2				
416800	E	2				
417000	E	2				
417100	E	2				
417112	E	2				
417200	E	2				
417212	E	2				

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**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	2				
417312	E	2				
417400	E	2				
417500	E	2				
417590	E	2				
417600	E	2				
417690	E	2				
418000	E	2				
418300	E	2				
419000	E	2				
419100	E	2				
419200	E	2				
419300	E	2				
419500	E	2				
419600	E	2				
419700	E	2				
419900	E	2				
420100	E	2				
420190	E	2				
421000	E	2				
421100	E	2				
421200	E	2				
421500	E	2				
421512	E	2				
422100	E	2				
422200	E	2				
422300	E	2				
422500	E	2				
422512	E	2				
423000	E	2				
423100	E	2				
423110	E	2				
423200	E	2				
423300	E	2				
423400	E	2				
423500	E	2				
424000	E	2				
425100	E	2				
425200	E	2				
425300	E	2				
425400	E	2				
425500	E	2				
425512	E	2				
426000	E	2				
426100	E	2				
426200	E	2				
426300	E	2				

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**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	2				
426500	E	2				
426600	E	2				
426700	E	2				
426800	E	2				
426900	E	2				
427000	E	2				
427100	E	2				
427300	E	2				
427500	E	2				
427600	E	2				
427700	E	2				
428300	E	2				
428500	E	2				
428600	E	2				
428700	E	2				
429000	E	2				
429500	E	2				
429590	E	2				
431000	E	2				
432000	E	2				
432100	E	2				
433000	E	2				
435000	E	2				
435100	E	2				
435190	E	2				
435400	E	2				
435500	E	2				
435600	E	2				
435700	E	2				
436000	E	2				
436001	E	2				
437000	E	2				
438200	E	2				
438300	E	2				
438400	E	2				
438500	E	2				
438600	E	2				
438700	E	2				
438800	E	2				
438900	E	2				
439000	E	2				
439100	E	2				
439190	E	2				
439200	E	2				
439300	E	2				
439400	E	2				



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**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	2				
439402	E	2				
439412	E	2				
439432	E	2				
439500	E	2				
439502	E	2				
439504	E	2				
439600	E	2				
439700	E	2				
439701	E	2				
439702	E	2				
439703	E	2				
439730	E	2				
439800	E	2				
439801	E	2				
439900	E	2				
442000	E	2				
443000	E	2				
445000	E	2				
449000	E	2				
451000	E	2				
459000	E	2				
461000	E	2				
462000	E	2				
462090	E	2				
462091	E	2				
463500	E	2				
465000	E	2				
469000	E	2				
470000	E	2				
472000	E	2				
479010	E	2				
480100	E	2				
480110	E	2				
480200	E	2				
483100	E	2				
483200	E	2				
487100	E	2				
487200	E	2				
488100	E	2				
488200	E	2				
490100	E	2				
490110	E	2				
490200	E	2				
490800	E	2				
493100	E	2				
497100	E	2				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 157  
**Rule Name:** Disaster Emergency Fund Code "2" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	2				
498100	E	2				
498200	E	2				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	3			0	
403500	E	3				
404400	E	3				
404700	E	3				
404800	E	3				
405000	E	3				
406000	E	3				
407000	E	3				
408000	E	3				
408100	E	3				
408200	E	3				
408300	E	3				
411100	E	3				
411200	E	3				
411300	E	3				
411400	E	3				
411500	E	3				
411600	E	3				
411601	E	3				
411700	E	3				
411800	E	3				
411900	E	3				
411910	E	3				
411912	E	3				
411920	E	3				
411990	E	3				
411991	E	3				
411992	E	3				
411993	E	3				
411994	E	3				
412000	E	3				
412050	E	3				
412100	E	3				
412200	E	3				
412250	E	3				
412300	E	3				
412400	E	3				
412500	E	3				
412600	E	3				
412700	E	3				
412800	E	3				
412900	E	3				
413000	E	3				
413100	E	3				
413120	E	3				
413200	E	3				
413300	E	3				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	3				
413415	E	3				
413500	E	3				
413600	E	3				
413700	E	3				
413800	E	3				
413810	E	3				
413900	E	3				
414000	E	3				
414100	E	3				
414120	E	3				
414200	E	3				
414201	E	3				
414202	E	3				
414203	E	3				
414300	E	3				
414400	E	3				
414500	E	3				
414600	E	3				
414700	E	3				
414800	E	3				
414900	E	3				
414910	E	3				
415000	E	3				
415100	E	3				
415200	E	3				
415300	E	3				
415400	E	3				
415500	E	3				
415700	E	3				
415730	E	3				
415800	E	3				
415900	E	3				
415901	E	3				
416000	E	3				
416500	E	3				
416512	E	3				
416600	E	3				
416612	E	3				
416700	E	3				
416712	E	3				
416800	E	3				
417000	E	3				
417100	E	3				
417112	E	3				
417200	E	3				
417212	E	3				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	3				
417312	E	3				
417400	E	3				
417500	E	3				
417590	E	3				
417600	E	3				
417690	E	3				
418000	E	3				
418300	E	3				
419000	E	3				
419100	E	3				
419200	E	3				
419300	E	3				
419500	E	3				
419600	E	3				
419700	E	3				
419900	E	3				
420100	E	3				
420190	E	3				
421000	E	3				
421100	E	3				
421200	E	3				
421500	E	3				
421512	E	3				
422100	E	3				
422200	E	3				
422300	E	3				
422500	E	3				
422512	E	3				
423000	E	3				
423100	E	3				
423110	E	3				
423200	E	3				
423300	E	3				
423400	E	3				
423500	E	3				
424000	E	3				
425100	E	3				
425200	E	3				
425300	E	3				
425400	E	3				
425500	E	3				
425512	E	3				
426000	E	3				
426100	E	3				
426200	E	3				
426300	E	3				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	3				
426500	E	3				
426600	E	3				
426700	E	3				
426800	E	3				
426900	E	3				
427000	E	3				
427100	E	3				
427300	E	3				
427500	E	3				
427600	E	3				
427700	E	3				
428300	E	3				
428500	E	3				
428600	E	3				
428700	E	3				
429000	E	3				
429500	E	3				
429590	E	3				
431000	E	3				
432000	E	3				
432100	E	3				
433000	E	3				
435000	E	3				
435100	E	3				
435190	E	3				
435400	E	3				
435500	E	3				
435600	E	3				
435700	E	3				
436000	E	3				
436001	E	3				
437000	E	3				
438200	E	3				
438300	E	3				
438400	E	3				
438500	E	3				
438600	E	3				
438700	E	3				
438800	E	3				
438900	E	3				
439000	E	3				
439100	E	3				
439190	E	3				
439200	E	3				
439300	E	3				
439400	E	3				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 158  
**Rule Name:** Disaster Emergency Fund Code "3" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	3				
439402	E	3				
439412	E	3				
439432	E	3				
439500	E	3				
439502	E	3				
439504	E	3				
439600	E	3				
439700	E	3				
439701	E	3				
439702	E	3				
439703	E	3				
439730	E	3				
439800	E	3				
439801	E	3				
439900	E	3				
442000	E	3				
443000	E	3				
445000	E	3				
449000	E	3				
451000	E	3				
459000	E	3				
461000	E	3				
462000	E	3				
462090	E	3				
462091	E	3				
463500	E	3				
465000	E	3				
469000	E	3				
470000	E	3				
472000	E	3				
479010	E	3				
480100	E	3				
480110	E	3				
480200	E	3				
483100	E	3				
483200	E	3				
487100	E	3				
487200	E	3				
488100	E	3				
488200	E	3				
490100	E	3				
490110	E	3				
490200	E	3				
490800	E	3				
493100	E	3				
497100	E	3				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 158

**Rule Name:** Disaster Emergency Fund Code "3" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	3				
498100	E	3				
498200	E	3				



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**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	4			0	
403500	E	4				
404400	E	4				
404700	E	4				
404800	E	4				
405000	E	4				
406000	E	4				
407000	E	4				
408000	E	4				
408100	E	4				
408200	E	4				
408300	E	4				
411100	E	4				
411200	E	4				
411300	E	4				
411400	E	4				
411500	E	4				
411600	E	4				
411601	E	4				
411700	E	4				
411800	E	4				
411900	E	4				
411910	E	4				
411912	E	4				
411920	E	4				
411990	E	4				
411991	E	4				
411992	E	4				
411993	E	4				
411994	E	4				
412000	E	4				
412050	E	4				
412100	E	4				
412200	E	4				
412250	E	4				
412300	E	4				
412400	E	4				
412500	E	4				
412600	E	4				
412700	E	4				
412800	E	4				
412900	E	4				
413000	E	4				
413100	E	4				
413120	E	4				
413200	E	4				
413300	E	4				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	4				
413415	E	4				
413500	E	4				
413600	E	4				
413700	E	4				
413800	E	4				
413810	E	4				
413900	E	4				
414000	E	4				
414100	E	4				
414120	E	4				
414200	E	4				
414201	E	4				
414202	E	4				
414203	E	4				
414300	E	4				
414400	E	4				
414500	E	4				
414600	E	4				
414700	E	4				
414800	E	4				
414900	E	4				
414910	E	4				
415000	E	4				
415100	E	4				
415200	E	4				
415300	E	4				
415400	E	4				
415500	E	4				
415700	E	4				
415730	E	4				
415800	E	4				
415900	E	4				
415901	E	4				
416000	E	4				
416500	E	4				
416512	E	4				
416600	E	4				
416612	E	4				
416700	E	4				
416712	E	4				
416800	E	4				
417000	E	4				
417100	E	4				
417112	E	4				
417200	E	4				
417212	E	4				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	4				
417312	E	4				
417400	E	4				
417500	E	4				
417590	E	4				
417600	E	4				
417690	E	4				
418000	E	4				
418300	E	4				
419000	E	4				
419100	E	4				
419200	E	4				
419300	E	4				
419500	E	4				
419600	E	4				
419700	E	4				
419900	E	4				
420100	E	4				
420190	E	4				
421000	E	4				
421100	E	4				
421200	E	4				
421500	E	4				
421512	E	4				
422100	E	4				
422200	E	4				
422300	E	4				
422500	E	4				
422512	E	4				
423000	E	4				
423100	E	4				
423110	E	4				
423200	E	4				
423300	E	4				
423400	E	4				
423500	E	4				
424000	E	4				
425100	E	4				
425200	E	4				
425300	E	4				
425400	E	4				
425500	E	4				
425512	E	4				
426000	E	4				
426100	E	4				
426200	E	4				
426300	E	4				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	4				
426500	E	4				
426600	E	4				
426700	E	4				
426800	E	4				
426900	E	4				
427000	E	4				
427100	E	4				
427300	E	4				
427500	E	4				
427600	E	4				
427700	E	4				
428300	E	4				
428500	E	4				
428600	E	4				
428700	E	4				
429000	E	4				
429500	E	4				
429590	E	4				
431000	E	4				
432000	E	4				
432100	E	4				
433000	E	4				
435000	E	4				
435100	E	4				
435190	E	4				
435400	E	4				
435500	E	4				
435600	E	4				
435700	E	4				
436000	E	4				
436001	E	4				
437000	E	4				
438200	E	4				
438300	E	4				
438400	E	4				
438500	E	4				
438600	E	4				
438700	E	4				
438800	E	4				
438900	E	4				
439000	E	4				
439100	E	4				
439190	E	4				
439200	E	4				
439300	E	4				
439400	E	4				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 159  
**Rule Name:** Disaster Emergency Fund Code "4" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	4				
439402	E	4				
439412	E	4				
439432	E	4				
439500	E	4				
439502	E	4				
439504	E	4				
439600	E	4				
439700	E	4				
439701	E	4				
439702	E	4				
439703	E	4				
439730	E	4				
439800	E	4				
439801	E	4				
439900	E	4				
442000	E	4				
443000	E	4				
445000	E	4				
449000	E	4				
451000	E	4				
459000	E	4				
461000	E	4				
462000	E	4				
462090	E	4				
462091	E	4				
463500	E	4				
465000	E	4				
469000	E	4				
470000	E	4				
472000	E	4				
479010	E	4				
480100	E	4				
480110	E	4				
480200	E	4				
483100	E	4				
483200	E	4				
487100	E	4				
487200	E	4				
488100	E	4				
488200	E	4				
490100	E	4				
490110	E	4				
490200	E	4				
490800	E	4				
493100	E	4				
497100	E	4				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 159

**Rule Name:** Disaster Emergency Fund Code "4" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	4				
498100	E	4				
498200	E	4				

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**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	5			0	
403500	E	5				
404400	E	5				
404700	E	5				
404800	E	5				
405000	E	5				
406000	E	5				
407000	E	5				
408000	E	5				
408100	E	5				
408200	E	5				
408300	E	5				
411100	E	5				
411200	E	5				
411300	E	5				
411400	E	5				
411500	E	5				
411600	E	5				
411601	E	5				
411700	E	5				
411800	E	5				
411900	E	5				
411910	E	5				
411912	E	5				
411920	E	5				
411990	E	5				
411991	E	5				
411992	E	5				
411993	E	5				
411994	E	5				
412000	E	5				
412050	E	5				
412100	E	5				
412200	E	5				
412250	E	5				
412300	E	5				
412400	E	5				
412500	E	5				
412600	E	5				
412700	E	5				
412800	E	5				
412900	E	5				
413000	E	5				
413100	E	5				
413120	E	5				
413200	E	5				
413300	E	5				

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**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	5				
413415	E	5				
413500	E	5				
413600	E	5				
413700	E	5				
413800	E	5				
413810	E	5				
413900	E	5				
414000	E	5				
414100	E	5				
414120	E	5				
414200	E	5				
414201	E	5				
414202	E	5				
414203	E	5				
414300	E	5				
414400	E	5				
414500	E	5				
414600	E	5				
414700	E	5				
414800	E	5				
414900	E	5				
414910	E	5				
415000	E	5				
415100	E	5				
415200	E	5				
415300	E	5				
415400	E	5				
415500	E	5				
415700	E	5				
415730	E	5				
415800	E	5				
415900	E	5				
415901	E	5				
416000	E	5				
416500	E	5				
416512	E	5				
416600	E	5				
416612	E	5				
416700	E	5				
416712	E	5				
416800	E	5				
417000	E	5				
417100	E	5				
417112	E	5				
417200	E	5				
417212	E	5				



**U.S. Standard General Ledger  
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**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	5				
417312	E	5				
417400	E	5				
417500	E	5				
417590	E	5				
417600	E	5				
417690	E	5				
418000	E	5				
418300	E	5				
419000	E	5				
419100	E	5				
419200	E	5				
419300	E	5				
419500	E	5				
419600	E	5				
419700	E	5				
419900	E	5				
420100	E	5				
420190	E	5				
421000	E	5				
421100	E	5				
421200	E	5				
421500	E	5				
421512	E	5				
422100	E	5				
422200	E	5				
422300	E	5				
422500	E	5				
422512	E	5				
423000	E	5				
423100	E	5				
423110	E	5				
423200	E	5				
423300	E	5				
423400	E	5				
423500	E	5				
424000	E	5				
425100	E	5				
425200	E	5				
425300	E	5				
425400	E	5				
425500	E	5				
425512	E	5				
426000	E	5				
426100	E	5				
426200	E	5				
426300	E	5				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	5				
426500	E	5				
426600	E	5				
426700	E	5				
426800	E	5				
426900	E	5				
427000	E	5				
427100	E	5				
427300	E	5				
427500	E	5				
427600	E	5				
427700	E	5				
428300	E	5				
428500	E	5				
428600	E	5				
428700	E	5				
429000	E	5				
429500	E	5				
429590	E	5				
431000	E	5				
432000	E	5				
432100	E	5				
433000	E	5				
435000	E	5				
435100	E	5				
435190	E	5				
435400	E	5				
435500	E	5				
435600	E	5				
435700	E	5				
436000	E	5				
436001	E	5				
437000	E	5				
438200	E	5				
438300	E	5				
438400	E	5				
438500	E	5				
438600	E	5				
438700	E	5				
438800	E	5				
438900	E	5				
439000	E	5				
439100	E	5				
439190	E	5				
439200	E	5				
439300	E	5				
439400	E	5				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 160  
**Rule Name:** Disaster Emergency Fund Code "5" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	5				
439402	E	5				
439412	E	5				
439432	E	5				
439500	E	5				
439502	E	5				
439504	E	5				
439600	E	5				
439700	E	5				
439701	E	5				
439702	E	5				
439703	E	5				
439730	E	5				
439800	E	5				
439801	E	5				
439900	E	5				
442000	E	5				
443000	E	5				
445000	E	5				
449000	E	5				
451000	E	5				
459000	E	5				
461000	E	5				
462000	E	5				
462090	E	5				
462091	E	5				
463500	E	5				
465000	E	5				
469000	E	5				
470000	E	5				
472000	E	5				
479010	E	5				
480100	E	5				
480110	E	5				
480200	E	5				
483100	E	5				
483200	E	5				
487100	E	5				
487200	E	5				
488100	E	5				
488200	E	5				
490100	E	5				
490110	E	5				
490200	E	5				
490800	E	5				
493100	E	5				
497100	E	5				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 160

**Rule Name:** Disaster Emergency Fund Code "5" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	5				
498100	E	5				
498200	E	5				

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**Edit Rule Number:** 161  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
480100	E	U			0		
480110	E	U					
483100	E	U					
487100	E	U					
488100	E	U					

**U.S. Standard General Ledger  
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**Edit Rule Number:** 162  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
490100	E	U			0		
490110	E	U					
493100	E	U					
497100	E	U					
498100	E	U					

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**Edit Rule Number:** 163  
**Rule Name:** Transfer of Obligated Balances  
**Description:** Various obligated balance transfers must equal the contra obligated balance transfer.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
408100	E				419500	E			
408200	E								
408300	E								
423000	E								
423200	E								
423300	E								
423400	E								
483100	E								
483200	E								
493100	E								

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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	6			0	
403500	E	6				
404400	E	6				
404700	E	6				
404800	E	6				
405000	E	6				
406000	E	6				
407000	E	6				
408000	E	6				
408100	E	6				
408200	E	6				
408300	E	6				
411100	E	6				
411200	E	6				
411300	E	6				
411400	E	6				
411500	E	6				
411600	E	6				
411601	E	6				
411700	E	6				
411800	E	6				
411900	E	6				
411910	E	6				
411912	E	6				
411920	E	6				
411990	E	6				
411991	E	6				
411992	E	6				
411993	E	6				
411994	E	6				
412000	E	6				
412050	E	6				
412100	E	6				
412200	E	6				
412250	E	6				
412300	E	6				
412400	E	6				
412500	E	6				
412600	E	6				
412700	E	6				
412800	E	6				
412900	E	6				
413000	E	6				
413100	E	6				
413120	E	6				
413200	E	6				
413300	E	6				



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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
413400	E	6				
413415	E	6				
413500	E	6				
413600	E	6				
413700	E	6				
413800	E	6				
413810	E	6				
413900	E	6				
414000	E	6				
414100	E	6				
414120	E	6				
414200	E	6				
414201	E	6				
414202	E	6				
414203	E	6				
414300	E	6				
414400	E	6				
414500	E	6				
414600	E	6				
414700	E	6				
414800	E	6				
414900	E	6				
414910	E	6				
415000	E	6				
415100	E	6				
415200	E	6				
415300	E	6				
415400	E	6				
415500	E	6				
415700	E	6				
415730	E	6				
415800	E	6				
415900	E	6				
415901	E	6				
416000	E	6				
416500	E	6				
416512	E	6				
416600	E	6				
416612	E	6				
416700	E	6				
416712	E	6				
416800	E	6				
417000	E	6				
417100	E	6				
417112	E	6				
417200	E	6				
417212	E	6				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	6				
417312	E	6				
417400	E	6				
417500	E	6				
417590	E	6				
417600	E	6				
417690	E	6				
418000	E	6				
418300	E	6				
419000	E	6				
419100	E	6				
419200	E	6				
419300	E	6				
419500	E	6				
419600	E	6				
419700	E	6				
419900	E	6				
420100	E	6				
420190	E	6				
421000	E	6				
421100	E	6				
421200	E	6				
421500	E	6				
421512	E	6				
422100	E	6				
422200	E	6				
422300	E	6				
422500	E	6				
422512	E	6				
423000	E	6				
423100	E	6				
423110	E	6				
423200	E	6				
423300	E	6				
423400	E	6				
423500	E	6				
424000	E	6				
425100	E	6				
425200	E	6				
425300	E	6				
425400	E	6				
425500	E	6				
425512	E	6				
426000	E	6				
426100	E	6				
426200	E	6				
426300	E	6				

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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	6				
426500	E	6				
426600	E	6				
426700	E	6				
426800	E	6				
426900	E	6				
427000	E	6				
427100	E	6				
427300	E	6				
427500	E	6				
427600	E	6				
427700	E	6				
428300	E	6				
428500	E	6				
428600	E	6				
428700	E	6				
429000	E	6				
429500	E	6				
429590	E	6				
431000	E	6				
432000	E	6				
432100	E	6				
433000	E	6				
435000	E	6				
435100	E	6				
435190	E	6				
435400	E	6				
435500	E	6				
435600	E	6				
435700	E	6				
436000	E	6				
436001	E	6				
437000	E	6				
438200	E	6				
438300	E	6				
438400	E	6				
438500	E	6				
438600	E	6				
438700	E	6				
438800	E	6				
438900	E	6				
439000	E	6				
439100	E	6				
439190	E	6				
439200	E	6				
439300	E	6				
439400	E	6				

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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	6				
439402	E	6				
439412	E	6				
439432	E	6				
439500	E	6				
439502	E	6				
439504	E	6				
439600	E	6				
439700	E	6				
439701	E	6				
439702	E	6				
439703	E	6				
439730	E	6				
439800	E	6				
439801	E	6				
439900	E	6				
442000	E	6				
443000	E	6				
445000	E	6				
449000	E	6				
451000	E	6				
459000	E	6				
461000	E	6				
462000	E	6				
462090	E	6				
462091	E	6				
463500	E	6				
465000	E	6				
469000	E	6				
470000	E	6				
472000	E	6				
479010	E	6				
480100	E	6				
480110	E	6				
480200	E	6				
483100	E	6				
483200	E	6				
487100	E	6				
487200	E	6				
488100	E	6				
488200	E	6				
490100	E	6				
490110	E	6				
490200	E	6				
490800	E	6				
493100	E	6				
497100	E	6				

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**Edit Rule Number:** 164  
**Rule Name:** Disaster Emergency Fund Code "6" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	6				
498100	E	6				
498200	E	6				

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**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	7			0	
403500	E	7				
404400	E	7				
404700	E	7				
404800	E	7				
405000	E	7				
406000	E	7				
407000	E	7				
408000	E	7				
408100	E	7				
408200	E	7				
408300	E	7				
411100	E	7				
411200	E	7				
411300	E	7				
411400	E	7				
411500	E	7				
411600	E	7				
411601	E	7				
411700	E	7				
411800	E	7				
411900	E	7				
411910	E	7				
411912	E	7				
411920	E	7				
411990	E	7				
411991	E	7				
411992	E	7				
411993	E	7				
411994	E	7				
412000	E	7				
412050	E	7				
412100	E	7				
412200	E	7				
412250	E	7				
412300	E	7				
412400	E	7				
412500	E	7				
412600	E	7				
412700	E	7				
412800	E	7				
412900	E	7				
413000	E	7				
413100	E	7				
413120	E	7				
413200	E	7				
413300	E	7				

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**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	7				
413415	E	7				
413500	E	7				
413600	E	7				
413700	E	7				
413800	E	7				
413810	E	7				
413900	E	7				
414000	E	7				
414100	E	7				
414120	E	7				
414200	E	7				
414201	E	7				
414202	E	7				
414203	E	7				
414300	E	7				
414400	E	7				
414500	E	7				
414600	E	7				
414700	E	7				
414800	E	7				
414900	E	7				
414910	E	7				
415000	E	7				
415100	E	7				
415200	E	7				
415300	E	7				
415400	E	7				
415500	E	7				
415700	E	7				
415730	E	7				
415800	E	7				
415900	E	7				
415901	E	7				
416000	E	7				
416500	E	7				
416512	E	7				
416600	E	7				
416612	E	7				
416700	E	7				
416712	E	7				
416800	E	7				
417000	E	7				
417100	E	7				
417112	E	7				
417200	E	7				
417212	E	7				

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**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	7				
417312	E	7				
417400	E	7				
417500	E	7				
417590	E	7				
417600	E	7				
417690	E	7				
418000	E	7				
418300	E	7				
419000	E	7				
419100	E	7				
419200	E	7				
419300	E	7				
419500	E	7				
419600	E	7				
419700	E	7				
419900	E	7				
420100	E	7				
420190	E	7				
421000	E	7				
421100	E	7				
421200	E	7				
421500	E	7				
421512	E	7				
422100	E	7				
422200	E	7				
422300	E	7				
422500	E	7				
422512	E	7				
423000	E	7				
423100	E	7				
423110	E	7				
423200	E	7				
423300	E	7				
423400	E	7				
423500	E	7				
424000	E	7				
425100	E	7				
425200	E	7				
425300	E	7				
425400	E	7				
425500	E	7				
425512	E	7				
426000	E	7				
426100	E	7				
426200	E	7				
426300	E	7				



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	7				
426500	E	7				
426600	E	7				
426700	E	7				
426800	E	7				
426900	E	7				
427000	E	7				
427100	E	7				
427300	E	7				
427500	E	7				
427600	E	7				
427700	E	7				
428300	E	7				
428500	E	7				
428600	E	7				
428700	E	7				
429000	E	7				
429500	E	7				
429590	E	7				
431000	E	7				
432000	E	7				
432100	E	7				
433000	E	7				
435000	E	7				
435100	E	7				
435190	E	7				
435400	E	7				
435500	E	7				
435600	E	7				
435700	E	7				
436000	E	7				
436001	E	7				
437000	E	7				
438200	E	7				
438300	E	7				
438400	E	7				
438500	E	7				
438600	E	7				
438700	E	7				
438800	E	7				
438900	E	7				
439000	E	7				
439100	E	7				
439190	E	7				
439200	E	7				
439300	E	7				
439400	E	7				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165  
**Rule Name:** Disaster Emergency Fund Code "7" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	7				
439402	E	7				
439412	E	7				
439432	E	7				
439500	E	7				
439502	E	7				
439504	E	7				
439600	E	7				
439700	E	7				
439701	E	7				
439702	E	7				
439703	E	7				
439730	E	7				
439800	E	7				
439801	E	7				
439900	E	7				
442000	E	7				
443000	E	7				
445000	E	7				
449000	E	7				
451000	E	7				
459000	E	7				
461000	E	7				
462000	E	7				
462090	E	7				
462091	E	7				
463500	E	7				
465000	E	7				
469000	E	7				
470000	E	7				
472000	E	7				
479010	E	7				
480100	E	7				
480110	E	7				
480200	E	7				
483100	E	7				
483200	E	7				
487100	E	7				
487200	E	7				
488100	E	7				
488200	E	7				
490100	E	7				
490110	E	7				
490200	E	7				
490800	E	7				
493100	E	7				
497100	E	7				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 165

**Rule Name:** Disaster Emergency Fund Code "7" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	7				
498100	E	7				
498200	E	7				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 166  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
480200	E	E			0		
483200	E	E					
487200	E	E					
488200	E	E					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 167  
**Rule Name:** USSGL 487100 Balance Check  
**Description:** USSGL account 487100 ending must have a debit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero		
487100	E				0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 168  
**Rule Name:** USSGL 497100 Balance Check  
**Description:** USSGL account 497100 ending must have a debit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero		
497100	E				0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 169  
**Rule Name:** USSGL 487200 Balance Check  
**Description:** USSGL account 487200 ending must have a debit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero			
487200	E			0			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 170  
**Rule Name:** USSGL 497200 Balance Check  
**Description:** USSGL account 497200 ending must have a debit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero		
497200	E				0		



**U.S. Standard General Ledger  
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**Edit Rule Number:** 171  
**Rule Name:** USSGL 488200 Balance Check  
**Description:** USSGL account 488200 ending must have a credit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero		
488200	E				0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 172  
**Rule Name:** USSGL 498200 Balance Check  
**Description:** USSGL account 498200 ending must have a credit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero		
498200	E				0		

U.S. Standard General Ledger  
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**Edit Rule Number:** 173  
**Rule Name:** SF133 Line 1103 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation (previously unavailable) (special or trust)	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 174  
**Rule Name:** SF133 Line 1203 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 175  
**Rule Name:** SF133 Line 1135 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations precluded from obligation (special or trust) (-)	+	0		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 176  
**Rule Name:** SF133 Line 1235 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (special or trust) (-)	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 177  
**Rule Name:** SF133 Line 1824 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 178  
**Rule Name:** SF133 Line 1826 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+	0		



**U.S. Standard General Ledger  
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**Edit Rule Number:** 179  
**Rule Name:** SF133 Line 3000 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, Oct 1	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 180  
**Rule Name:** SF133 Line 3050 Balance Check  
**Description:** The value of this line must be greater than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 181  
**Rule Name:** SF133 Line 3060 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+	0		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 182  
**Rule Name:** SF133 Line 3090 Balance Check  
**Description:** The value of this line must be less than or equal to zero  
**Type:** LN: Statement Line / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected pymts, Fed sources, end of year (-)	+	0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	8			0	
403500	E	8				
404400	E	8				
404700	E	8				
404800	E	8				
405000	E	8				
406000	E	8				
407000	E	8				
408000	E	8				
408100	E	8				
408200	E	8				
408300	E	8				
411100	E	8				
411200	E	8				
411300	E	8				
411400	E	8				
411500	E	8				
411600	E	8				
411601	E	8				
411700	E	8				
411800	E	8				
411900	E	8				
411910	E	8				
411912	E	8				
411920	E	8				
411990	E	8				
411991	E	8				
411992	E	8				
411993	E	8				
411994	E	8				
412000	E	8				
412050	E	8				
412100	E	8				
412200	E	8				
412250	E	8				
412300	E	8				
412400	E	8				
412500	E	8				
412600	E	8				
412700	E	8				
412800	E	8				
412900	E	8				
413000	E	8				
413100	E	8				
413120	E	8				
413200	E	8				
413300	E	8				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	8				
413415	E	8				
413500	E	8				
413600	E	8				
413700	E	8				
413800	E	8				
413810	E	8				
413900	E	8				
414000	E	8				
414100	E	8				
414120	E	8				
414200	E	8				
414201	E	8				
414202	E	8				
414203	E	8				
414300	E	8				
414400	E	8				
414500	E	8				
414600	E	8				
414700	E	8				
414800	E	8				
414900	E	8				
414910	E	8				
415000	E	8				
415100	E	8				
415200	E	8				
415300	E	8				
415400	E	8				
415500	E	8				
415700	E	8				
415730	E	8				
415800	E	8				
415900	E	8				
415901	E	8				
416000	E	8				
416500	E	8				
416512	E	8				
416600	E	8				
416612	E	8				
416700	E	8				
416712	E	8				
416800	E	8				
417000	E	8				
417100	E	8				
417112	E	8				
417200	E	8				
417212	E	8				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	8				
417312	E	8				
417400	E	8				
417500	E	8				
417590	E	8				
417600	E	8				
417690	E	8				
418000	E	8				
418300	E	8				
419000	E	8				
419100	E	8				
419200	E	8				
419300	E	8				
419500	E	8				
419600	E	8				
419700	E	8				
419900	E	8				
420100	E	8				
420190	E	8				
421000	E	8				
421100	E	8				
421200	E	8				
421500	E	8				
421512	E	8				
422100	E	8				
422200	E	8				
422300	E	8				
422500	E	8				
422512	E	8				
423000	E	8				
423100	E	8				
423110	E	8				
423200	E	8				
423300	E	8				
423400	E	8				
423500	E	8				
424000	E	8				
425100	E	8				
425200	E	8				
425300	E	8				
425400	E	8				
425500	E	8				
425512	E	8				
426000	E	8				
426100	E	8				
426200	E	8				
426300	E	8				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	8				
426500	E	8				
426600	E	8				
426700	E	8				
426800	E	8				
426900	E	8				
427000	E	8				
427100	E	8				
427300	E	8				
427500	E	8				
427600	E	8				
427700	E	8				
428300	E	8				
428500	E	8				
428600	E	8				
428700	E	8				
429000	E	8				
429500	E	8				
429590	E	8				
431000	E	8				
432000	E	8				
432100	E	8				
433000	E	8				
435000	E	8				
435100	E	8				
435190	E	8				
435400	E	8				
435500	E	8				
435600	E	8				
435700	E	8				
436000	E	8				
436001	E	8				
437000	E	8				
438200	E	8				
438300	E	8				
438400	E	8				
438500	E	8				
438600	E	8				
438700	E	8				
438800	E	8				
438900	E	8				
439000	E	8				
439100	E	8				
439190	E	8				
439200	E	8				
439300	E	8				
439400	E	8				



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**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	8				
439402	E	8				
439412	E	8				
439432	E	8				
439500	E	8				
439502	E	8				
439504	E	8				
439600	E	8				
439700	E	8				
439701	E	8				
439702	E	8				
439703	E	8				
439730	E	8				
439800	E	8				
439801	E	8				
439900	E	8				
442000	E	8				
443000	E	8				
445000	E	8				
449000	E	8				
451000	E	8				
459000	E	8				
461000	E	8				
462000	E	8				
462090	E	8				
462091	E	8				
463500	E	8				
465000	E	8				
469000	E	8				
470000	E	8				
472000	E	8				
479010	E	8				
480100	E	8				
480110	E	8				
480200	E	8				
483100	E	8				
483200	E	8				
487100	E	8				
487200	E	8				
488100	E	8				
488200	E	8				
490100	E	8				
490110	E	8				
490200	E	8				
490800	E	8				
493100	E	8				
497100	E	8				

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**Edit Rule Number:** 183  
**Rule Name:** Disaster Emergency Fund Code "8" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	8				
498100	E	8				
498200	E	8				

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**Edit Rule Number:** 184  
**Rule Name:** GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities  
**Description:** RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Balance Sheet	21.2 - Accounts payable (RC 22)	+	BUYER_LIABILITIES		
Balance Sheet	25.6 - Other liabilities - Reimbursable activities (RC 22)	+			

**U.S. Standard General Ledger  
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**Edit Rule Number:** 185  
**Rule Name:** GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments  
**Description:** RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Balance Sheet	5 - Advances and prepayments (RC 23)	+	BUYER_PREPAYMENTS		

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**Edit Rule Number:** 186  
**Rule Name:** GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets  
**Description:** RSNC Purchase of assets (RC 24) line must equal Purchase of Assets  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Reclassified Statement of Net Cost	7.4 - Purchase of assets (RC 24) /2	+	BUYER_ASSETS		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 187  
**Rule Name:** GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets  
**Description:** RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Reclassified Statement of Net Cost	12.3 - Purchase of assets offset (RC 24) / 2	+	BUYER_OFFSETS		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 188  
**Rule Name:** GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables  
**Description:** RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Balance Sheet	3.4 - Accounts receivable, net (RC 22)	+	SELLER_RECEIVABLES		
Balance Sheet	6.3 - Other Assets - Reimbursable Activities (RC 22)	+			

**U.S. Standard General Ledger  
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**Edit Rule Number:** 189  
**Rule Name:** GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances  
**Description:** RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Balance Sheet	24 - Advances from others and deferred revenue (RC 23)	+	SELLER_ADVANCES		



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**Edit Rule Number:** 190  
**Rule Name:** GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues  
**Description:** RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Reclassified Statement of Net Cost	12.2 - Buy/sell revenue (exchange) (RC 24) /2	+	SELLER_REVENUES		

**U.S. Standard General Ledger  
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**Edit Rule Number:** 191  
**Rule Name:** GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24  
**Description:** RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	G-Invoicing		
Reclassified Statement of Net Cost	7.3 - Buy/sell cost (RC24) /2	+	BUYER_COSTS		
			SELLER_COSTS		

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAA			0	
403500	E	AAA				
404400	E	AAA				
404700	E	AAA				
404800	E	AAA				
405000	E	AAA				
406000	E	AAA				
407000	E	AAA				
408000	E	AAA				
408100	E	AAA				
408200	E	AAA				
408300	E	AAA				
411100	E	AAA				
411200	E	AAA				
411300	E	AAA				
411400	E	AAA				
411500	E	AAA				
411600	E	AAA				
411601	E	AAA				
411700	E	AAA				
411800	E	AAA				
411900	E	AAA				
411910	E	AAA				
411912	E	AAA				
411920	E	AAA				
411990	E	AAA				
411991	E	AAA				
411992	E	AAA				
411993	E	AAA				
411994	E	AAA				
412000	E	AAA				
412050	E	AAA				
412100	E	AAA				
412200	E	AAA				
412250	E	AAA				
412300	E	AAA				
412400	E	AAA				
412500	E	AAA				
412600	E	AAA				
412700	E	AAA				
412800	E	AAA				
412900	E	AAA				
413000	E	AAA				
413100	E	AAA				
413120	E	AAA				
413200	E	AAA				
413300	E	AAA				

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAA				
413415	E	AAA				
413500	E	AAA				
413600	E	AAA				
413700	E	AAA				
413800	E	AAA				
413810	E	AAA				
413900	E	AAA				
414000	E	AAA				
414100	E	AAA				
414120	E	AAA				
414200	E	AAA				
414201	E	AAA				
414202	E	AAA				
414203	E	AAA				
414300	E	AAA				
414400	E	AAA				
414500	E	AAA				
414600	E	AAA				
414700	E	AAA				
414800	E	AAA				
414900	E	AAA				
414910	E	AAA				
415000	E	AAA				
415100	E	AAA				
415200	E	AAA				
415300	E	AAA				
415400	E	AAA				
415500	E	AAA				
415700	E	AAA				
415730	E	AAA				
415800	E	AAA				
415900	E	AAA				
415901	E	AAA				
416000	E	AAA				
416500	E	AAA				
416512	E	AAA				
416600	E	AAA				
416612	E	AAA				
416700	E	AAA				
416712	E	AAA				
416800	E	AAA				
417000	E	AAA				
417100	E	AAA				
417112	E	AAA				
417200	E	AAA				
417212	E	AAA				

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
417300	E	AAA				
417312	E	AAA				
417400	E	AAA				
417500	E	AAA				
417590	E	AAA				
417600	E	AAA				
417690	E	AAA				
418000	E	AAA				
418300	E	AAA				
419000	E	AAA				
419100	E	AAA				
419200	E	AAA				
419300	E	AAA				
419500	E	AAA				
419600	E	AAA				
419700	E	AAA				
419900	E	AAA				
420100	E	AAA				
420190	E	AAA				
421000	E	AAA				
421100	E	AAA				
421200	E	AAA				
421500	E	AAA				
421512	E	AAA				
422100	E	AAA				
422200	E	AAA				
422300	E	AAA				
422500	E	AAA				
422512	E	AAA				
423000	E	AAA				
423100	E	AAA				
423110	E	AAA				
423200	E	AAA				
423300	E	AAA				
423400	E	AAA				
423500	E	AAA				
424000	E	AAA				
425100	E	AAA				
425200	E	AAA				
425300	E	AAA				
425400	E	AAA				
425500	E	AAA				
425512	E	AAA				
426000	E	AAA				
426100	E	AAA				
426200	E	AAA				
426300	E	AAA				

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
426400	E	AAA				
426500	E	AAA				
426600	E	AAA				
426700	E	AAA				
426800	E	AAA				
426900	E	AAA				
427000	E	AAA				
427100	E	AAA				
427300	E	AAA				
427500	E	AAA				
427600	E	AAA				
427700	E	AAA				
428300	E	AAA				
428500	E	AAA				
428600	E	AAA				
428700	E	AAA				
429000	E	AAA				
429500	E	AAA				
429590	E	AAA				
431000	E	AAA				
432000	E	AAA				
432100	E	AAA				
433000	E	AAA				
435000	E	AAA				
435100	E	AAA				
435190	E	AAA				
435400	E	AAA				
435500	E	AAA				
435600	E	AAA				
435700	E	AAA				
436000	E	AAA				
436001	E	AAA				
437000	E	AAA				
438200	E	AAA				
438300	E	AAA				
438400	E	AAA				
438500	E	AAA				
438600	E	AAA				
438700	E	AAA				
438800	E	AAA				
438900	E	AAA				
439000	E	AAA				
439100	E	AAA				
439190	E	AAA				
439200	E	AAA				
439300	E	AAA				
439400	E	AAA				

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAA				
439402	E	AAA				
439412	E	AAA				
439432	E	AAA				
439500	E	AAA				
439502	E	AAA				
439504	E	AAA				
439600	E	AAA				
439700	E	AAA				
439701	E	AAA				
439702	E	AAA				
439703	E	AAA				
439730	E	AAA				
439800	E	AAA				
439801	E	AAA				
439900	E	AAA				
442000	E	AAA				
443000	E	AAA				
445000	E	AAA				
449000	E	AAA				
451000	E	AAA				
459000	E	AAA				
461000	E	AAA				
462000	E	AAA				
462090	E	AAA				
462091	E	AAA				
463500	E	AAA				
465000	E	AAA				
469000	E	AAA				
470000	E	AAA				
472000	E	AAA				
479010	E	AAA				
480100	E	AAA				
480110	E	AAA				
480200	E	AAA				
483100	E	AAA				
483200	E	AAA				
487100	E	AAA				
487200	E	AAA				
488100	E	AAA				
488200	E	AAA				
490100	E	AAA				
490110	E	AAA				
490200	E	AAA				
490800	E	AAA				
493100	E	AAA				
497100	E	AAA				

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**Edit Rule Number:** 192  
**Rule Name:** Disaster Emergency Fund Code "AAA" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAA				
498100	E	AAA				
498200	E	AAA				



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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAB			0	
403500	E	AAB				
404400	E	AAB				
404700	E	AAB				
404800	E	AAB				
405000	E	AAB				
406000	E	AAB				
407000	E	AAB				
408000	E	AAB				
408100	E	AAB				
408200	E	AAB				
408300	E	AAB				
411100	E	AAB				
411200	E	AAB				
411300	E	AAB				
411400	E	AAB				
411500	E	AAB				
411600	E	AAB				
411601	E	AAB				
411700	E	AAB				
411800	E	AAB				
411900	E	AAB				
411910	E	AAB				
411912	E	AAB				
411920	E	AAB				
411990	E	AAB				
411991	E	AAB				
411992	E	AAB				
411993	E	AAB				
411994	E	AAB				
412000	E	AAB				
412050	E	AAB				
412100	E	AAB				
412200	E	AAB				
412250	E	AAB				
412300	E	AAB				
412400	E	AAB				
412500	E	AAB				
412600	E	AAB				
412700	E	AAB				
412800	E	AAB				
412900	E	AAB				
413000	E	AAB				
413100	E	AAB				
413120	E	AAB				
413200	E	AAB				
413300	E	AAB				

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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAB				
413415	E	AAB				
413500	E	AAB				
413600	E	AAB				
413700	E	AAB				
413800	E	AAB				
413810	E	AAB				
413900	E	AAB				
414000	E	AAB				
414100	E	AAB				
414120	E	AAB				
414200	E	AAB				
414201	E	AAB				
414202	E	AAB				
414203	E	AAB				
414300	E	AAB				
414400	E	AAB				
414500	E	AAB				
414600	E	AAB				
414700	E	AAB				
414800	E	AAB				
414900	E	AAB				
414910	E	AAB				
415000	E	AAB				
415100	E	AAB				
415200	E	AAB				
415300	E	AAB				
415400	E	AAB				
415500	E	AAB				
415700	E	AAB				
415730	E	AAB				
415800	E	AAB				
415900	E	AAB				
415901	E	AAB				
416000	E	AAB				
416500	E	AAB				
416512	E	AAB				
416600	E	AAB				
416612	E	AAB				
416700	E	AAB				
416712	E	AAB				
416800	E	AAB				
417000	E	AAB				
417100	E	AAB				
417112	E	AAB				
417200	E	AAB				
417212	E	AAB				

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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAB				
417312	E	AAB				
417400	E	AAB				
417500	E	AAB				
417590	E	AAB				
417600	E	AAB				
417690	E	AAB				
418000	E	AAB				
418300	E	AAB				
419000	E	AAB				
419100	E	AAB				
419200	E	AAB				
419300	E	AAB				
419500	E	AAB				
419600	E	AAB				
419700	E	AAB				
419900	E	AAB				
420100	E	AAB				
420190	E	AAB				
421000	E	AAB				
421100	E	AAB				
421200	E	AAB				
421500	E	AAB				
421512	E	AAB				
422100	E	AAB				
422200	E	AAB				
422300	E	AAB				
422500	E	AAB				
422512	E	AAB				
423000	E	AAB				
423100	E	AAB				
423110	E	AAB				
423200	E	AAB				
423300	E	AAB				
423400	E	AAB				
423500	E	AAB				
424000	E	AAB				
425100	E	AAB				
425200	E	AAB				
425300	E	AAB				
425400	E	AAB				
425500	E	AAB				
425512	E	AAB				
426000	E	AAB				
426100	E	AAB				
426200	E	AAB				
426300	E	AAB				

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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAB				
426500	E	AAB				
426600	E	AAB				
426700	E	AAB				
426800	E	AAB				
426900	E	AAB				
427000	E	AAB				
427100	E	AAB				
427300	E	AAB				
427500	E	AAB				
427600	E	AAB				
427700	E	AAB				
428300	E	AAB				
428500	E	AAB				
428600	E	AAB				
428700	E	AAB				
429000	E	AAB				
429500	E	AAB				
429590	E	AAB				
431000	E	AAB				
432000	E	AAB				
432100	E	AAB				
433000	E	AAB				
435000	E	AAB				
435100	E	AAB				
435190	E	AAB				
435400	E	AAB				
435500	E	AAB				
435600	E	AAB				
435700	E	AAB				
436000	E	AAB				
436001	E	AAB				
437000	E	AAB				
438200	E	AAB				
438300	E	AAB				
438400	E	AAB				
438500	E	AAB				
438600	E	AAB				
438700	E	AAB				
438800	E	AAB				
438900	E	AAB				
439000	E	AAB				
439100	E	AAB				
439190	E	AAB				
439200	E	AAB				
439300	E	AAB				
439400	E	AAB				

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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAB				
439402	E	AAB				
439412	E	AAB				
439432	E	AAB				
439500	E	AAB				
439502	E	AAB				
439504	E	AAB				
439600	E	AAB				
439700	E	AAB				
439701	E	AAB				
439702	E	AAB				
439703	E	AAB				
439730	E	AAB				
439800	E	AAB				
439801	E	AAB				
439900	E	AAB				
442000	E	AAB				
443000	E	AAB				
445000	E	AAB				
449000	E	AAB				
451000	E	AAB				
459000	E	AAB				
461000	E	AAB				
462000	E	AAB				
462090	E	AAB				
462091	E	AAB				
463500	E	AAB				
465000	E	AAB				
469000	E	AAB				
470000	E	AAB				
472000	E	AAB				
479010	E	AAB				
480100	E	AAB				
480110	E	AAB				
480200	E	AAB				
483100	E	AAB				
483200	E	AAB				
487100	E	AAB				
487200	E	AAB				
488100	E	AAB				
488200	E	AAB				
490100	E	AAB				
490110	E	AAB				
490200	E	AAB				
490800	E	AAB				
493100	E	AAB				
497100	E	AAB				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 193  
**Rule Name:** Disaster Emergency Fund Code "AAB" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAB				
498100	E	AAB				
498200	E	AAB				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAC			0	
403500	E	AAC				
404400	E	AAC				
404700	E	AAC				
404800	E	AAC				
405000	E	AAC				
406000	E	AAC				
407000	E	AAC				
408000	E	AAC				
408100	E	AAC				
408200	E	AAC				
408300	E	AAC				
411100	E	AAC				
411200	E	AAC				
411300	E	AAC				
411400	E	AAC				
411500	E	AAC				
411600	E	AAC				
411601	E	AAC				
411700	E	AAC				
411800	E	AAC				
411900	E	AAC				
411910	E	AAC				
411912	E	AAC				
411920	E	AAC				
411990	E	AAC				
411991	E	AAC				
411992	E	AAC				
411993	E	AAC				
411994	E	AAC				
412000	E	AAC				
412050	E	AAC				
412100	E	AAC				
412200	E	AAC				
412250	E	AAC				
412300	E	AAC				
412400	E	AAC				
412500	E	AAC				
412600	E	AAC				
412700	E	AAC				
412800	E	AAC				
412900	E	AAC				
413000	E	AAC				
413100	E	AAC				
413120	E	AAC				
413200	E	AAC				
413300	E	AAC				

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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAC				
413415	E	AAC				
413500	E	AAC				
413600	E	AAC				
413700	E	AAC				
413800	E	AAC				
413810	E	AAC				
413900	E	AAC				
414000	E	AAC				
414100	E	AAC				
414120	E	AAC				
414200	E	AAC				
414201	E	AAC				
414202	E	AAC				
414203	E	AAC				
414300	E	AAC				
414400	E	AAC				
414500	E	AAC				
414600	E	AAC				
414700	E	AAC				
414800	E	AAC				
414900	E	AAC				
414910	E	AAC				
415000	E	AAC				
415100	E	AAC				
415200	E	AAC				
415300	E	AAC				
415400	E	AAC				
415500	E	AAC				
415700	E	AAC				
415730	E	AAC				
415800	E	AAC				
415900	E	AAC				
415901	E	AAC				
416000	E	AAC				
416500	E	AAC				
416512	E	AAC				
416600	E	AAC				
416612	E	AAC				
416700	E	AAC				
416712	E	AAC				
416800	E	AAC				
417000	E	AAC				
417100	E	AAC				
417112	E	AAC				
417200	E	AAC				
417212	E	AAC				



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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAC				
417312	E	AAC				
417400	E	AAC				
417500	E	AAC				
417590	E	AAC				
417600	E	AAC				
417690	E	AAC				
418000	E	AAC				
418300	E	AAC				
419000	E	AAC				
419100	E	AAC				
419200	E	AAC				
419300	E	AAC				
419500	E	AAC				
419600	E	AAC				
419700	E	AAC				
419900	E	AAC				
420100	E	AAC				
420190	E	AAC				
421000	E	AAC				
421100	E	AAC				
421200	E	AAC				
421500	E	AAC				
421512	E	AAC				
422100	E	AAC				
422200	E	AAC				
422300	E	AAC				
422500	E	AAC				
422512	E	AAC				
423000	E	AAC				
423100	E	AAC				
423110	E	AAC				
423200	E	AAC				
423300	E	AAC				
423400	E	AAC				
423500	E	AAC				
424000	E	AAC				
425100	E	AAC				
425200	E	AAC				
425300	E	AAC				
425400	E	AAC				
425500	E	AAC				
425512	E	AAC				
426000	E	AAC				
426100	E	AAC				
426200	E	AAC				
426300	E	AAC				

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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAC				
426500	E	AAC				
426600	E	AAC				
426700	E	AAC				
426800	E	AAC				
426900	E	AAC				
427000	E	AAC				
427100	E	AAC				
427300	E	AAC				
427500	E	AAC				
427600	E	AAC				
427700	E	AAC				
428300	E	AAC				
428500	E	AAC				
428600	E	AAC				
428700	E	AAC				
429000	E	AAC				
429500	E	AAC				
429590	E	AAC				
431000	E	AAC				
432000	E	AAC				
432100	E	AAC				
433000	E	AAC				
435000	E	AAC				
435100	E	AAC				
435190	E	AAC				
435400	E	AAC				
435500	E	AAC				
435600	E	AAC				
435700	E	AAC				
436000	E	AAC				
436001	E	AAC				
437000	E	AAC				
438200	E	AAC				
438300	E	AAC				
438400	E	AAC				
438500	E	AAC				
438600	E	AAC				
438700	E	AAC				
438800	E	AAC				
438900	E	AAC				
439000	E	AAC				
439100	E	AAC				
439190	E	AAC				
439200	E	AAC				
439300	E	AAC				
439400	E	AAC				

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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAC				
439402	E	AAC				
439412	E	AAC				
439432	E	AAC				
439500	E	AAC				
439502	E	AAC				
439504	E	AAC				
439600	E	AAC				
439700	E	AAC				
439701	E	AAC				
439702	E	AAC				
439703	E	AAC				
439730	E	AAC				
439800	E	AAC				
439801	E	AAC				
439900	E	AAC				
442000	E	AAC				
443000	E	AAC				
445000	E	AAC				
449000	E	AAC				
451000	E	AAC				
459000	E	AAC				
461000	E	AAC				
462000	E	AAC				
462090	E	AAC				
462091	E	AAC				
463500	E	AAC				
465000	E	AAC				
469000	E	AAC				
470000	E	AAC				
472000	E	AAC				
479010	E	AAC				
480100	E	AAC				
480110	E	AAC				
480200	E	AAC				
483100	E	AAC				
483200	E	AAC				
487100	E	AAC				
487200	E	AAC				
488100	E	AAC				
488200	E	AAC				
490100	E	AAC				
490110	E	AAC				
490200	E	AAC				
490800	E	AAC				
493100	E	AAC				
497100	E	AAC				

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**Edit Rule Number:** 194  
**Rule Name:** Disaster Emergency Fund Code "AAC" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAC				
498100	E	AAC				
498200	E	AAC				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 195  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
480100	E	E			0		
480110	E	E					
483100	E	E					
487100	E	E					
488100	E	E					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 196  
**Rule Name:** Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
490100	E	E			0		
490110	E	E					
493100	E	E					
497100	E	E					
498100	E	E					

**U.S. Standard General Ledger  
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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAD			0	
403500	E	AAD				
404400	E	AAD				
404700	E	AAD				
404800	E	AAD				
405000	E	AAD				
406000	E	AAD				
407000	E	AAD				
408000	E	AAD				
408100	E	AAD				
408200	E	AAD				
408300	E	AAD				
411100	E	AAD				
411200	E	AAD				
411300	E	AAD				
411400	E	AAD				
411500	E	AAD				
411600	E	AAD				
411601	E	AAD				
411700	E	AAD				
411800	E	AAD				
411900	E	AAD				
411910	E	AAD				
411912	E	AAD				
411920	E	AAD				
411990	E	AAD				
411991	E	AAD				
411992	E	AAD				
411993	E	AAD				
411994	E	AAD				
412000	E	AAD				
412050	E	AAD				
412100	E	AAD				
412200	E	AAD				
412250	E	AAD				
412300	E	AAD				
412400	E	AAD				
412500	E	AAD				
412600	E	AAD				
412700	E	AAD				
412800	E	AAD				
412900	E	AAD				
413000	E	AAD				
413100	E	AAD				
413120	E	AAD				
413200	E	AAD				
413300	E	AAD				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAD				
413415	E	AAD				
413500	E	AAD				
413600	E	AAD				
413700	E	AAD				
413800	E	AAD				
413810	E	AAD				
413900	E	AAD				
414000	E	AAD				
414100	E	AAD				
414120	E	AAD				
414200	E	AAD				
414201	E	AAD				
414202	E	AAD				
414203	E	AAD				
414300	E	AAD				
414400	E	AAD				
414500	E	AAD				
414600	E	AAD				
414700	E	AAD				
414800	E	AAD				
414900	E	AAD				
414910	E	AAD				
415000	E	AAD				
415100	E	AAD				
415200	E	AAD				
415300	E	AAD				
415400	E	AAD				
415500	E	AAD				
415700	E	AAD				
415730	E	AAD				
415800	E	AAD				
415900	E	AAD				
415901	E	AAD				
416000	E	AAD				
416500	E	AAD				
416512	E	AAD				
416600	E	AAD				
416612	E	AAD				
416700	E	AAD				
416712	E	AAD				
416800	E	AAD				
417000	E	AAD				
417100	E	AAD				
417112	E	AAD				
417200	E	AAD				
417212	E	AAD				



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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAD				
417312	E	AAD				
417400	E	AAD				
417500	E	AAD				
417590	E	AAD				
417600	E	AAD				
417690	E	AAD				
418000	E	AAD				
418300	E	AAD				
419000	E	AAD				
419100	E	AAD				
419200	E	AAD				
419300	E	AAD				
419500	E	AAD				
419600	E	AAD				
419700	E	AAD				
419900	E	AAD				
420100	E	AAD				
420190	E	AAD				
421000	E	AAD				
421100	E	AAD				
421200	E	AAD				
421500	E	AAD				
421512	E	AAD				
422100	E	AAD				
422200	E	AAD				
422300	E	AAD				
422500	E	AAD				
422512	E	AAD				
423000	E	AAD				
423100	E	AAD				
423110	E	AAD				
423200	E	AAD				
423300	E	AAD				
423400	E	AAD				
423500	E	AAD				
424000	E	AAD				
425100	E	AAD				
425200	E	AAD				
425300	E	AAD				
425400	E	AAD				
425500	E	AAD				
425512	E	AAD				
426000	E	AAD				
426100	E	AAD				
426200	E	AAD				
426300	E	AAD				

SUPPLEMENT

Section VII

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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAD				
426500	E	AAD				
426600	E	AAD				
426700	E	AAD				
426800	E	AAD				
426900	E	AAD				
427000	E	AAD				
427100	E	AAD				
427300	E	AAD				
427500	E	AAD				
427600	E	AAD				
427700	E	AAD				
428300	E	AAD				
428500	E	AAD				
428600	E	AAD				
428700	E	AAD				
429000	E	AAD				
429500	E	AAD				
429590	E	AAD				
431000	E	AAD				
432000	E	AAD				
432100	E	AAD				
433000	E	AAD				
435000	E	AAD				
435100	E	AAD				
435190	E	AAD				
435400	E	AAD				
435500	E	AAD				
435600	E	AAD				
435700	E	AAD				
436000	E	AAD				
436001	E	AAD				
437000	E	AAD				
438200	E	AAD				
438300	E	AAD				
438400	E	AAD				
438500	E	AAD				
438600	E	AAD				
438700	E	AAD				
438800	E	AAD				
438900	E	AAD				
439000	E	AAD				
439100	E	AAD				
439190	E	AAD				
439200	E	AAD				
439300	E	AAD				
439400	E	AAD				

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAD				
439402	E	AAD				
439412	E	AAD				
439432	E	AAD				
439500	E	AAD				
439502	E	AAD				
439504	E	AAD				
439600	E	AAD				
439700	E	AAD				
439701	E	AAD				
439702	E	AAD				
439703	E	AAD				
439730	E	AAD				
439800	E	AAD				
439801	E	AAD				
439900	E	AAD				
442000	E	AAD				
443000	E	AAD				
445000	E	AAD				
449000	E	AAD				
451000	E	AAD				
459000	E	AAD				
461000	E	AAD				
462000	E	AAD				
462090	E	AAD				
462091	E	AAD				
463500	E	AAD				
465000	E	AAD				
469000	E	AAD				
470000	E	AAD				
472000	E	AAD				
479010	E	AAD				
480100	E	AAD				
480110	E	AAD				
480200	E	AAD				
483100	E	AAD				
483200	E	AAD				
487100	E	AAD				
487200	E	AAD				
488100	E	AAD				
488200	E	AAD				
490100	E	AAD				
490110	E	AAD				
490200	E	AAD				
490800	E	AAD				
493100	E	AAD				
497100	E	AAD				

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**Edit Rule Number:** 197  
**Rule Name:** Disaster Emergency Fund Code "AAD" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAD				
498100	E	AAD				
498200	E	AAD				

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**Edit Rule Number:** 198  
**Rule Name:** USSGL 488100 Balance Check  
**Description:** USSGL account 488100 ending must have a credit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero			
488100	E			0			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 199  
**Rule Name:** USSGL 498100 Balance Check  
**Description:** USSGL account 498100 ending must have a credit balance at a TAS level  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero			
498100	E			0			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 200  
**Rule Name:** Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources  
**Description:** For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
403400	E				449000	E			
403500	E				459000	E			
404400	E				469000	E			
404700	E								
404800	E								
405000	E								
406000	E								
407000	E								
408000	E								
412000	E								
412050	E								
416000	E								
416500	E								
416512	E								
418000	E								
418300	E								
421000	E								
421100	E								
421500	E								
421512	E								
431000	E								
438600	E								
438900	E								
439432	E								
439502	E								
439702	E								
439703	E								
439801	E								
479010	E								

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 201  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
480100	E	D	U		0	
480110	E	D	U			
483100	E	D	U			
487100	E	D	U			
488100	E	D	U			



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 202  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "R"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero		
480100	E	R	U		0		
480110	E	R	U				
483100	E	R	U				
487100	E	R	U				
488100	E	R	U				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 203  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator	TAS STATUS		Zero	
480100	E	D	U		0	
480110	E	D	U			
483100	E	D	U			
487100	E	D	U			
488100	E	D	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 204  
**Rule Name:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "M"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator	TAS STATUS		Zero	
480100	E	M	U		0	
480110	E	M	U			
483100	E	M	U			
487100	E	M	U			
488100	E	M	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 205  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
490100	E	D	U		0	
490110	E	D	U			
493100	E	D	U			
497100	E	D	U			
498100	E	D	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 206  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable\_Flag value is "R"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero		
490100	E	R	U		0		
490110	E	R	U				
493100	E	R	U				
497100	E	R	U				
498100	E	R	U				

**U.S. Standard General Ledger  
 Data Edits - Detail Report**

**Edit Rule Number:** 207  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "D"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator	TAS STATUS		Zero	
490100	E	D	U		0	
490110	E	D	U			
493100	E	D	U			
497100	E	D	U			
498100	E	D	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 208  
**Rule Name:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA\_Category\_Indicator value is "M"  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	BEA Category Indicator	TAS STATUS		Zero		
490100	E	M	U		0		
490110	E	M	U				
493100	E	M	U				
497100	E	M	U				
498100	E	M	U				

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 209  
**Rule Name:** Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"  
**Description:** An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	ENDING PERIOD OF AVAILABILIT		Zero	
442000	E	R	2025		0	
443000	E	R	2025			
445000	E	R	2025			
451000	E	R	2025			
461000	E	R	2025			
462000	E	R	2025			
470000	E	R	2025			



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 210  
**Rule Name:** Withdrawal for existing unpaid obligations (undelivered)  
**Description:** USSGL account 480110 must be less than or equal to USSGL account 497200.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
480110	E	X			497200	E	X		

U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 211  
**Rule Name:** Withdrawal for existing unpaid obligations (delivered)  
**Description:** USSGL account 490110 must be less than or equal to USSGL account 497200.  
**Type:** SS: USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
490110	E	X			497200	E	X		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 212  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
411100	E	D	U		0	
411200	E	D	U			
411300	E	D	U			
411400	E	D	U			
411500	E	D	U			
411600	E	D	U			
411601	E	D	U			
411700	E	D	U			
411800	E	D	U			
411900	E	D	U			
411910	E	D	U			
411912	E	D	U			
412500	E	D	U			
412800	E	D	U			
412900	E	D	U			
413000	E	D	U			
413800	E	D	U			
413810	E	D	U			
414200	E	D	U			
414201	E	D	U			
414202	E	D	U			
414203	E	D	U			
414600	E	D	U			
414700	E	D	U			
414800	E	D	U			
415000	E	D	U			
415100	E	D	U			
415200	E	D	U			
415900	E	D	U			
415901	E	D	U			
416700	E	D	U			
416712	E	D	U			
417000	E	D	U			
417300	E	D	U			
417312	E	D	U			
417400	E	D	U			
417500	E	D	U			
417600	E	D	U			
419000	E	D	U			
419100	E	D	U			
419200	E	D	U			
419300	E	D	U			
419500	E	D	U			
420100	E	D	U			
421200	E	D	U			
425500	E	D	U			
425512	E	D	U			
426000	E	D	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 212  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS	Zero		
426100	E	D	U			
426200	E	D	U			
426300	E	D	U			
426400	E	D	U			
426500	E	D	U			
426600	E	D	U			
426700	E	D	U			
426800	E	D	U			
426900	E	D	U			
427000	E	D	U			
427100	E	D	U			
427300	E	D	U			
427500	E	D	U			
427600	E	D	U			
427700	E	D	U			
429000	E	D	U			
435100	E	D	U			
435400	E	D	U			
435500	E	D	U			
435600	E	D	U			
437000	E	D	U			
438700	E	D	U			
438800	E	D	U			
439100	E	D	U			
439200	E	D	U			
439300	E	D	U			
490200	E	D	U			
497200	E	D	U			
498200	E	D	U			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 213  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
412250	E	R	U		0	
414600	E	R	U			
414700	E	R	U			
415100	E	R	U			
415200	E	R	U			
417000	E	R	U			
417500	E	R	U			
417600	E	R	U			
419000	E	R	U			
419100	E	R	U			
419500	E	R	U			
420100	E	R	U			
425200	E	R	U			
425300	E	R	U			
425400	E	R	U			
426100	E	R	U			
426200	E	R	U			
426300	E	R	U			
426500	E	R	U			
426900	E	R	U			
439300	E	R	U			
490200	E	R	U			
497200	E	R	U			
498200	E	R	U			

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 214  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
411100	E	D	E		0	
411200	E	D	E			
411300	E	D	E			
411400	E	D	E			
411500	E	D	E			
411600	E	D	E			
411700	E	D	E			
411800	E	D	E			
411900	E	D	E			
411910	E	D	E			
412500	E	D	E			
412800	E	D	E			
412900	E	D	E			
413800	E	D	E			
414600	E	D	E			
414700	E	D	E			
414800	E	D	E			
415000	E	D	E			
415100	E	D	E			
415200	E	D	E			
416700	E	D	E			
417000	E	D	E			
417400	E	D	E			
417500	E	D	E			
417600	E	D	E			
419000	E	D	E			
419100	E	D	E			
419200	E	D	E			
419300	E	D	E			
419500	E	D	E			
419600	E	D	E			
419700	E	D	E			
420100	E	D	E			
421200	E	D	E			
425500	E	D	E			
426000	E	D	E			
426100	E	D	E			
426200	E	D	E			
426300	E	D	E			
426400	E	D	E			
426500	E	D	E			
426600	E	D	E			
426700	E	D	E			
426900	E	D	E			
427000	E	D	E			
427100	E	D	E			
427500	E	D	E			
427600	E	D	E			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 214  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS	Zero		
427700	E	D	E			
429000	E	D	E			
435100	E	D	E			
435400	E	D	E			
435500	E	D	E			
435600	E	D	E			
437000	E	D	E			
438700	E	D	E			
438800	E	D	E			
439000	E	D	E			
439100	E	D	E			
439200	E	D	E			
439300	E	D	E			
490200	E	D	E			
497200	E	D	E			
498200	E	D	E			

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 215  
**Rule Name:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR	TAS STATUS		Zero	
414600	E	R	E		0	
414700	E	R	E			
415100	E	R	E			
415200	E	R	E			
417000	E	R	E			
417500	E	R	E			
417600	E	R	E			
419000	E	R	E			
419100	E	R	E			
419500	E	R	E			
420100	E	R	E			
425200	E	R	E			
425300	E	R	E			
425400	E	R	E			
426100	E	R	E			
426200	E	R	E			
426300	E	R	E			
426500	E	R	E			
426900	E	R	E			
439300	E	R	E			
490200	E	R	E			
497200	E	R	E			
498200	E	R	E			



**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 216  
**Rule Name:** Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).  
**Type:** SZ: USSGL / Zero  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
101000	E	U			0		
109000	E	U					

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 217  
**Rule Name:** USSGL 480200 Balance Check  
**Description:** USSGL account 480200 ending must have a credit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	BEGINNING PERIOD OF AVAILABILIT			Zero		
480200	E	2024			0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 218  
**Rule Name:** USSGL 490200 Balance Check  
**Description:** USSGL account 490200 ending must have a credit balance at a TAS level.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
490200	E	X			0		

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 219  
**Rule Name:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Unexpired TAS)  
**Description:** The sum of the USSGL accounts must be less than zero.  
**Type:** SZ: USSGL / Zero  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	TAS STATUS			Zero		
480200	E	U			0		
483200	E	U					
487200	E	U					
488200	E	U					

SUPPLEMENT

Section VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+	SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, Oct 1	+
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+
			SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+

**U.S. Standard General Ledger  
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**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn to Treasury (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1030 - Other balances withdrawn to special or trust funds (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1031 - Other balances not available (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1033 - Recoveries of prior year paid obligations	+
			SF 133: Report on Budget Execution and Budgetary Resources	1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1036 - Adjustment for debt forgiveness	+
			SF 133: Report on Budget Execution and Budgetary Resources	1037 - Unobligated balance of appropriation withdrawn (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1038 - Sequester (previously unavailable) for withdrawal	+
			SF 133: Report on Budget Execution and Budgetary Resources	1039 - Offset to adjustment for change in allocation of trust fund limitation (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1040 - Adjustment to prior year indefinite appropriations in subsequent fiscal year	+
			SF 133: Report on Budget Execution and Budgetary Resources	1041 - Other balances previously not available	+
			SF 133: Report on Budget Execution and Budgetary Resources	1042 - Adjustment for change in allocation (general fund portion) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1043 - Adjustment for change in allocation (offsetting collection/collected portion)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1044 - Adjustment for change in allocation (offsetting collection/receivable portion)	+

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**Edit Rule Number:** 220  
**Rule Name:** Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year  
**Description:** Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1045 - Adjustment for change in allocation (trust fund portion)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1046 - Adjustment for change in net principal (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1047 - Withdrawal for existing unpaid obligation (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, Oct 1	+
			SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	3011 - Obligations ("upward adjustments"), expired accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	3012 - Adjustment for existing unpaid obligations	+
			SF 133: Report on Budget Execution and Budgetary Resources	3030 - Unpaid obligations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	3040 - Recoveries of prior year unpaid obligations, unexpired accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	3041 - Recoveries of prior year unpaid obligations, expired accounts (-)	+

**U.S. Standard General Ledger  
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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAE			0	
403500	E	AAE				
404400	E	AAE				
404700	E	AAE				
404800	E	AAE				
405000	E	AAE				
406000	E	AAE				
407000	E	AAE				
408000	E	AAE				
408100	E	AAE				
408200	E	AAE				
408300	E	AAE				
411100	E	AAE				
411200	E	AAE				
411300	E	AAE				
411400	E	AAE				
411500	E	AAE				
411600	E	AAE				
411601	E	AAE				
411700	E	AAE				
411800	E	AAE				
411900	E	AAE				
411910	E	AAE				
411912	E	AAE				
411920	E	AAE				
411990	E	AAE				
411991	E	AAE				
411992	E	AAE				
411993	E	AAE				
411994	E	AAE				
412000	E	AAE				
412050	E	AAE				
412100	E	AAE				
412200	E	AAE				
412250	E	AAE				
412300	E	AAE				
412400	E	AAE				
412500	E	AAE				
412600	E	AAE				
412700	E	AAE				
412800	E	AAE				
412900	E	AAE				
413000	E	AAE				
413100	E	AAE				
413120	E	AAE				
413200	E	AAE				
413300	E	AAE				



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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAE				
413415	E	AAE				
413500	E	AAE				
413600	E	AAE				
413700	E	AAE				
413800	E	AAE				
413810	E	AAE				
413900	E	AAE				
414000	E	AAE				
414100	E	AAE				
414120	E	AAE				
414200	E	AAE				
414201	E	AAE				
414202	E	AAE				
414203	E	AAE				
414300	E	AAE				
414400	E	AAE				
414500	E	AAE				
414600	E	AAE				
414700	E	AAE				
414800	E	AAE				
414900	E	AAE				
414910	E	AAE				
415000	E	AAE				
415100	E	AAE				
415200	E	AAE				
415300	E	AAE				
415400	E	AAE				
415500	E	AAE				
415700	E	AAE				
415730	E	AAE				
415800	E	AAE				
415900	E	AAE				
415901	E	AAE				
416000	E	AAE				
416500	E	AAE				
416512	E	AAE				
416600	E	AAE				
416612	E	AAE				
416700	E	AAE				
416712	E	AAE				
416800	E	AAE				
417000	E	AAE				
417100	E	AAE				
417112	E	AAE				
417200	E	AAE				
417212	E	AAE				

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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAE				
417312	E	AAE				
417400	E	AAE				
417500	E	AAE				
417590	E	AAE				
417600	E	AAE				
417690	E	AAE				
418000	E	AAE				
418300	E	AAE				
419000	E	AAE				
419100	E	AAE				
419200	E	AAE				
419300	E	AAE				
419500	E	AAE				
419600	E	AAE				
419700	E	AAE				
419900	E	AAE				
420100	E	AAE				
420190	E	AAE				
421000	E	AAE				
421100	E	AAE				
421200	E	AAE				
421500	E	AAE				
421512	E	AAE				
422100	E	AAE				
422200	E	AAE				
422300	E	AAE				
422500	E	AAE				
422512	E	AAE				
423000	E	AAE				
423100	E	AAE				
423110	E	AAE				
423200	E	AAE				
423300	E	AAE				
423400	E	AAE				
423500	E	AAE				
424000	E	AAE				
425100	E	AAE				
425200	E	AAE				
425300	E	AAE				
425400	E	AAE				
425500	E	AAE				
425512	E	AAE				
426000	E	AAE				
426100	E	AAE				
426200	E	AAE				
426300	E	AAE				

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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAE				
426500	E	AAE				
426600	E	AAE				
426700	E	AAE				
426800	E	AAE				
426900	E	AAE				
427000	E	AAE				
427100	E	AAE				
427300	E	AAE				
427500	E	AAE				
427600	E	AAE				
427700	E	AAE				
428300	E	AAE				
428500	E	AAE				
428600	E	AAE				
428700	E	AAE				
429000	E	AAE				
429500	E	AAE				
429590	E	AAE				
431000	E	AAE				
432000	E	AAE				
432100	E	AAE				
433000	E	AAE				
435000	E	AAE				
435100	E	AAE				
435190	E	AAE				
435400	E	AAE				
435500	E	AAE				
435600	E	AAE				
435700	E	AAE				
436000	E	AAE				
436001	E	AAE				
437000	E	AAE				
438200	E	AAE				
438300	E	AAE				
438400	E	AAE				
438500	E	AAE				
438600	E	AAE				
438700	E	AAE				
438800	E	AAE				
438900	E	AAE				
439000	E	AAE				
439100	E	AAE				
439190	E	AAE				
439200	E	AAE				
439300	E	AAE				
439400	E	AAE				

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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAE				
439402	E	AAE				
439412	E	AAE				
439432	E	AAE				
439500	E	AAE				
439502	E	AAE				
439504	E	AAE				
439600	E	AAE				
439700	E	AAE				
439701	E	AAE				
439702	E	AAE				
439703	E	AAE				
439730	E	AAE				
439800	E	AAE				
439801	E	AAE				
439900	E	AAE				
442000	E	AAE				
443000	E	AAE				
445000	E	AAE				
449000	E	AAE				
451000	E	AAE				
459000	E	AAE				
461000	E	AAE				
462000	E	AAE				
462090	E	AAE				
462091	E	AAE				
463500	E	AAE				
465000	E	AAE				
469000	E	AAE				
470000	E	AAE				
472000	E	AAE				
479010	E	AAE				
480100	E	AAE				
480110	E	AAE				
480200	E	AAE				
483100	E	AAE				
483200	E	AAE				
487100	E	AAE				
487200	E	AAE				
488100	E	AAE				
488200	E	AAE				
490100	E	AAE				
490110	E	AAE				
490200	E	AAE				
490800	E	AAE				
493100	E	AAE				
497100	E	AAE				

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**Edit Rule Number:** 221  
**Rule Name:** Disaster Emergency Fund Code "AAE" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAE				
498100	E	AAE				
498200	E	AAE				

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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAF			0	
403500	E	AAF				
404400	E	AAF				
404700	E	AAF				
404800	E	AAF				
405000	E	AAF				
406000	E	AAF				
407000	E	AAF				
408000	E	AAF				
408100	E	AAF				
408200	E	AAF				
408300	E	AAF				
411100	E	AAF				
411200	E	AAF				
411300	E	AAF				
411400	E	AAF				
411500	E	AAF				
411600	E	AAF				
411601	E	AAF				
411700	E	AAF				
411800	E	AAF				
411900	E	AAF				
411910	E	AAF				
411912	E	AAF				
411920	E	AAF				
411990	E	AAF				
411991	E	AAF				
411992	E	AAF				
411993	E	AAF				
411994	E	AAF				
412000	E	AAF				
412050	E	AAF				
412100	E	AAF				
412200	E	AAF				
412250	E	AAF				
412300	E	AAF				
412400	E	AAF				
412500	E	AAF				
412600	E	AAF				
412700	E	AAF				
412800	E	AAF				
412900	E	AAF				
413000	E	AAF				
413100	E	AAF				
413120	E	AAF				
413200	E	AAF				
413300	E	AAF				

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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAF				
413415	E	AAF				
413500	E	AAF				
413600	E	AAF				
413700	E	AAF				
413800	E	AAF				
413810	E	AAF				
413900	E	AAF				
414000	E	AAF				
414100	E	AAF				
414120	E	AAF				
414200	E	AAF				
414201	E	AAF				
414202	E	AAF				
414203	E	AAF				
414300	E	AAF				
414400	E	AAF				
414500	E	AAF				
414600	E	AAF				
414700	E	AAF				
414800	E	AAF				
414900	E	AAF				
414910	E	AAF				
415000	E	AAF				
415100	E	AAF				
415200	E	AAF				
415300	E	AAF				
415400	E	AAF				
415500	E	AAF				
415700	E	AAF				
415730	E	AAF				
415800	E	AAF				
415900	E	AAF				
415901	E	AAF				
416000	E	AAF				
416500	E	AAF				
416512	E	AAF				
416600	E	AAF				
416612	E	AAF				
416700	E	AAF				
416712	E	AAF				
416800	E	AAF				
417000	E	AAF				
417100	E	AAF				
417112	E	AAF				
417200	E	AAF				
417212	E	AAF				

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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAF				
417312	E	AAF				
417400	E	AAF				
417500	E	AAF				
417590	E	AAF				
417600	E	AAF				
417690	E	AAF				
418000	E	AAF				
418300	E	AAF				
419000	E	AAF				
419100	E	AAF				
419200	E	AAF				
419300	E	AAF				
419500	E	AAF				
419600	E	AAF				
419700	E	AAF				
419900	E	AAF				
420100	E	AAF				
420190	E	AAF				
421000	E	AAF				
421100	E	AAF				
421200	E	AAF				
421500	E	AAF				
421512	E	AAF				
422100	E	AAF				
422200	E	AAF				
422300	E	AAF				
422500	E	AAF				
422512	E	AAF				
423000	E	AAF				
423100	E	AAF				
423110	E	AAF				
423200	E	AAF				
423300	E	AAF				
423400	E	AAF				
423500	E	AAF				
424000	E	AAF				
425100	E	AAF				
425200	E	AAF				
425300	E	AAF				
425400	E	AAF				
425500	E	AAF				
425512	E	AAF				
426000	E	AAF				
426100	E	AAF				
426200	E	AAF				
426300	E	AAF				



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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
426400	E	AAF				
426500	E	AAF				
426600	E	AAF				
426700	E	AAF				
426800	E	AAF				
426900	E	AAF				
427000	E	AAF				
427100	E	AAF				
427300	E	AAF				
427500	E	AAF				
427600	E	AAF				
427700	E	AAF				
428300	E	AAF				
428500	E	AAF				
428600	E	AAF				
428700	E	AAF				
429000	E	AAF				
429500	E	AAF				
429590	E	AAF				
431000	E	AAF				
432000	E	AAF				
432100	E	AAF				
433000	E	AAF				
435000	E	AAF				
435100	E	AAF				
435190	E	AAF				
435400	E	AAF				
435500	E	AAF				
435600	E	AAF				
435700	E	AAF				
436000	E	AAF				
436001	E	AAF				
437000	E	AAF				
438200	E	AAF				
438300	E	AAF				
438400	E	AAF				
438500	E	AAF				
438600	E	AAF				
438700	E	AAF				
438800	E	AAF				
438900	E	AAF				
439000	E	AAF				
439100	E	AAF				
439190	E	AAF				
439200	E	AAF				
439300	E	AAF				
439400	E	AAF				

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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAF				
439402	E	AAF				
439412	E	AAF				
439432	E	AAF				
439500	E	AAF				
439502	E	AAF				
439504	E	AAF				
439600	E	AAF				
439700	E	AAF				
439701	E	AAF				
439702	E	AAF				
439703	E	AAF				
439730	E	AAF				
439800	E	AAF				
439801	E	AAF				
439900	E	AAF				
442000	E	AAF				
443000	E	AAF				
445000	E	AAF				
449000	E	AAF				
451000	E	AAF				
459000	E	AAF				
461000	E	AAF				
462000	E	AAF				
462090	E	AAF				
462091	E	AAF				
463500	E	AAF				
465000	E	AAF				
469000	E	AAF				
470000	E	AAF				
472000	E	AAF				
479010	E	AAF				
480100	E	AAF				
480110	E	AAF				
480200	E	AAF				
483100	E	AAF				
483200	E	AAF				
487100	E	AAF				
487200	E	AAF				
488100	E	AAF				
488200	E	AAF				
490100	E	AAF				
490110	E	AAF				
490200	E	AAF				
490800	E	AAF				
493100	E	AAF				
497100	E	AAF				

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**Edit Rule Number:** 222  
**Rule Name:** Disaster Emergency Fund Code "AAF" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAF				
498100	E	AAF				
498200	E	AAF				

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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAG			0	
403500	E	AAG				
404400	E	AAG				
404700	E	AAG				
404800	E	AAG				
405000	E	AAG				
406000	E	AAG				
407000	E	AAG				
408000	E	AAG				
408100	E	AAG				
408200	E	AAG				
408300	E	AAG				
411100	E	AAG				
411200	E	AAG				
411300	E	AAG				
411400	E	AAG				
411500	E	AAG				
411600	E	AAG				
411601	E	AAG				
411700	E	AAG				
411800	E	AAG				
411900	E	AAG				
411910	E	AAG				
411912	E	AAG				
411920	E	AAG				
411990	E	AAG				
411991	E	AAG				
411992	E	AAG				
411993	E	AAG				
411994	E	AAG				
412000	E	AAG				
412050	E	AAG				
412100	E	AAG				
412200	E	AAG				
412250	E	AAG				
412300	E	AAG				
412400	E	AAG				
412500	E	AAG				
412600	E	AAG				
412700	E	AAG				
412800	E	AAG				
412900	E	AAG				
413000	E	AAG				
413100	E	AAG				
413120	E	AAG				
413200	E	AAG				
413300	E	AAG				

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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAG				
413415	E	AAG				
413500	E	AAG				
413600	E	AAG				
413700	E	AAG				
413800	E	AAG				
413810	E	AAG				
413900	E	AAG				
414000	E	AAG				
414100	E	AAG				
414120	E	AAG				
414200	E	AAG				
414201	E	AAG				
414202	E	AAG				
414203	E	AAG				
414300	E	AAG				
414400	E	AAG				
414500	E	AAG				
414600	E	AAG				
414700	E	AAG				
414800	E	AAG				
414900	E	AAG				
414910	E	AAG				
415000	E	AAG				
415100	E	AAG				
415200	E	AAG				
415300	E	AAG				
415400	E	AAG				
415500	E	AAG				
415700	E	AAG				
415730	E	AAG				
415800	E	AAG				
415900	E	AAG				
415901	E	AAG				
416000	E	AAG				
416500	E	AAG				
416512	E	AAG				
416600	E	AAG				
416612	E	AAG				
416700	E	AAG				
416712	E	AAG				
416800	E	AAG				
417000	E	AAG				
417100	E	AAG				
417112	E	AAG				
417200	E	AAG				
417212	E	AAG				

SUPPLEMENT

Section VII

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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
417300	E	AAG				
417312	E	AAG				
417400	E	AAG				
417500	E	AAG				
417590	E	AAG				
417600	E	AAG				
417690	E	AAG				
418000	E	AAG				
418300	E	AAG				
419000	E	AAG				
419100	E	AAG				
419200	E	AAG				
419300	E	AAG				
419500	E	AAG				
419600	E	AAG				
419700	E	AAG				
419900	E	AAG				
420100	E	AAG				
420190	E	AAG				
421000	E	AAG				
421100	E	AAG				
421200	E	AAG				
421500	E	AAG				
421512	E	AAG				
422100	E	AAG				
422200	E	AAG				
422300	E	AAG				
422500	E	AAG				
422512	E	AAG				
423000	E	AAG				
423100	E	AAG				
423110	E	AAG				
423200	E	AAG				
423300	E	AAG				
423400	E	AAG				
423500	E	AAG				
424000	E	AAG				
425100	E	AAG				
425200	E	AAG				
425300	E	AAG				
425400	E	AAG				
425500	E	AAG				
425512	E	AAG				
426000	E	AAG				
426100	E	AAG				
426200	E	AAG				
426300	E	AAG				

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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAG				
426500	E	AAG				
426600	E	AAG				
426700	E	AAG				
426800	E	AAG				
426900	E	AAG				
427000	E	AAG				
427100	E	AAG				
427300	E	AAG				
427500	E	AAG				
427600	E	AAG				
427700	E	AAG				
428300	E	AAG				
428500	E	AAG				
428600	E	AAG				
428700	E	AAG				
429000	E	AAG				
429500	E	AAG				
429590	E	AAG				
431000	E	AAG				
432000	E	AAG				
432100	E	AAG				
433000	E	AAG				
435000	E	AAG				
435100	E	AAG				
435190	E	AAG				
435400	E	AAG				
435500	E	AAG				
435600	E	AAG				
435700	E	AAG				
436000	E	AAG				
436001	E	AAG				
437000	E	AAG				
438200	E	AAG				
438300	E	AAG				
438400	E	AAG				
438500	E	AAG				
438600	E	AAG				
438700	E	AAG				
438800	E	AAG				
438900	E	AAG				
439000	E	AAG				
439100	E	AAG				
439190	E	AAG				
439200	E	AAG				
439300	E	AAG				
439400	E	AAG				

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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAG				
439402	E	AAG				
439412	E	AAG				
439432	E	AAG				
439500	E	AAG				
439502	E	AAG				
439504	E	AAG				
439600	E	AAG				
439700	E	AAG				
439701	E	AAG				
439702	E	AAG				
439703	E	AAG				
439730	E	AAG				
439800	E	AAG				
439801	E	AAG				
439900	E	AAG				
442000	E	AAG				
443000	E	AAG				
445000	E	AAG				
449000	E	AAG				
451000	E	AAG				
459000	E	AAG				
461000	E	AAG				
462000	E	AAG				
462090	E	AAG				
462091	E	AAG				
463500	E	AAG				
465000	E	AAG				
469000	E	AAG				
470000	E	AAG				
472000	E	AAG				
479010	E	AAG				
480100	E	AAG				
480110	E	AAG				
480200	E	AAG				
483100	E	AAG				
483200	E	AAG				
487100	E	AAG				
487200	E	AAG				
488100	E	AAG				
488200	E	AAG				
490100	E	AAG				
490110	E	AAG				
490200	E	AAG				
490800	E	AAG				
493100	E	AAG				
497100	E	AAG				



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**Edit Rule Number:** 223  
**Rule Name:** Disaster Emergency Fund Code "AAG" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAG				
498100	E	AAG				
498200	E	AAG				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAH			0	
403500	E	AAH				
404400	E	AAH				
404700	E	AAH				
404800	E	AAH				
405000	E	AAH				
406000	E	AAH				
407000	E	AAH				
408000	E	AAH				
408100	E	AAH				
408200	E	AAH				
408300	E	AAH				
411100	E	AAH				
411200	E	AAH				
411300	E	AAH				
411400	E	AAH				
411500	E	AAH				
411600	E	AAH				
411601	E	AAH				
411700	E	AAH				
411800	E	AAH				
411900	E	AAH				
411910	E	AAH				
411912	E	AAH				
411920	E	AAH				
411990	E	AAH				
411991	E	AAH				
411992	E	AAH				
411993	E	AAH				
411994	E	AAH				
412000	E	AAH				
412050	E	AAH				
412100	E	AAH				
412200	E	AAH				
412250	E	AAH				
412300	E	AAH				
412400	E	AAH				
412500	E	AAH				
412600	E	AAH				
412700	E	AAH				
412800	E	AAH				
412900	E	AAH				
413000	E	AAH				
413100	E	AAH				
413120	E	AAH				
413200	E	AAH				
413300	E	AAH				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAH				
413415	E	AAH				
413500	E	AAH				
413600	E	AAH				
413700	E	AAH				
413800	E	AAH				
413810	E	AAH				
413900	E	AAH				
414000	E	AAH				
414100	E	AAH				
414120	E	AAH				
414200	E	AAH				
414201	E	AAH				
414202	E	AAH				
414203	E	AAH				
414300	E	AAH				
414400	E	AAH				
414500	E	AAH				
414600	E	AAH				
414700	E	AAH				
414800	E	AAH				
414900	E	AAH				
414910	E	AAH				
415000	E	AAH				
415100	E	AAH				
415200	E	AAH				
415300	E	AAH				
415400	E	AAH				
415500	E	AAH				
415700	E	AAH				
415730	E	AAH				
415800	E	AAH				
415900	E	AAH				
415901	E	AAH				
416000	E	AAH				
416500	E	AAH				
416512	E	AAH				
416600	E	AAH				
416612	E	AAH				
416700	E	AAH				
416712	E	AAH				
416800	E	AAH				
417000	E	AAH				
417100	E	AAH				
417112	E	AAH				
417200	E	AAH				
417212	E	AAH				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
417300	E	AAH				
417312	E	AAH				
417400	E	AAH				
417500	E	AAH				
417590	E	AAH				
417600	E	AAH				
417690	E	AAH				
418000	E	AAH				
418300	E	AAH				
419000	E	AAH				
419100	E	AAH				
419200	E	AAH				
419300	E	AAH				
419500	E	AAH				
419600	E	AAH				
419700	E	AAH				
419900	E	AAH				
420100	E	AAH				
420190	E	AAH				
421000	E	AAH				
421100	E	AAH				
421200	E	AAH				
421500	E	AAH				
421512	E	AAH				
422100	E	AAH				
422200	E	AAH				
422300	E	AAH				
422500	E	AAH				
422512	E	AAH				
423000	E	AAH				
423100	E	AAH				
423110	E	AAH				
423200	E	AAH				
423300	E	AAH				
423400	E	AAH				
423500	E	AAH				
424000	E	AAH				
425100	E	AAH				
425200	E	AAH				
425300	E	AAH				
425400	E	AAH				
425500	E	AAH				
425512	E	AAH				
426000	E	AAH				
426100	E	AAH				
426200	E	AAH				
426300	E	AAH				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAH				
426500	E	AAH				
426600	E	AAH				
426700	E	AAH				
426800	E	AAH				
426900	E	AAH				
427000	E	AAH				
427100	E	AAH				
427300	E	AAH				
427500	E	AAH				
427600	E	AAH				
427700	E	AAH				
428300	E	AAH				
428500	E	AAH				
428600	E	AAH				
428700	E	AAH				
429000	E	AAH				
429500	E	AAH				
429590	E	AAH				
431000	E	AAH				
432000	E	AAH				
432100	E	AAH				
433000	E	AAH				
435000	E	AAH				
435100	E	AAH				
435190	E	AAH				
435400	E	AAH				
435500	E	AAH				
435600	E	AAH				
435700	E	AAH				
436000	E	AAH				
436001	E	AAH				
437000	E	AAH				
438200	E	AAH				
438300	E	AAH				
438400	E	AAH				
438500	E	AAH				
438600	E	AAH				
438700	E	AAH				
438800	E	AAH				
438900	E	AAH				
439000	E	AAH				
439100	E	AAH				
439190	E	AAH				
439200	E	AAH				
439300	E	AAH				
439400	E	AAH				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAH				
439402	E	AAH				
439412	E	AAH				
439432	E	AAH				
439500	E	AAH				
439502	E	AAH				
439504	E	AAH				
439600	E	AAH				
439700	E	AAH				
439701	E	AAH				
439702	E	AAH				
439703	E	AAH				
439730	E	AAH				
439800	E	AAH				
439801	E	AAH				
439900	E	AAH				
442000	E	AAH				
443000	E	AAH				
445000	E	AAH				
449000	E	AAH				
451000	E	AAH				
459000	E	AAH				
461000	E	AAH				
462000	E	AAH				
462090	E	AAH				
462091	E	AAH				
463500	E	AAH				
465000	E	AAH				
469000	E	AAH				
470000	E	AAH				
472000	E	AAH				
479010	E	AAH				
480100	E	AAH				
480110	E	AAH				
480200	E	AAH				
483100	E	AAH				
483200	E	AAH				
487100	E	AAH				
487200	E	AAH				
488100	E	AAH				
488200	E	AAH				
490100	E	AAH				
490110	E	AAH				
490200	E	AAH				
490800	E	AAH				
493100	E	AAH				
497100	E	AAH				

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**Edit Rule Number:** 224  
**Rule Name:** Disaster Emergency Fund Code "AAH" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAH				
498100	E	AAH				
498200	E	AAH				

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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	AAI			0	
403500	E	AAI				
404400	E	AAI				
404700	E	AAI				
404800	E	AAI				
405000	E	AAI				
406000	E	AAI				
407000	E	AAI				
408000	E	AAI				
408100	E	AAI				
408200	E	AAI				
408300	E	AAI				
411100	E	AAI				
411200	E	AAI				
411300	E	AAI				
411400	E	AAI				
411500	E	AAI				
411600	E	AAI				
411601	E	AAI				
411700	E	AAI				
411800	E	AAI				
411900	E	AAI				
411910	E	AAI				
411912	E	AAI				
411920	E	AAI				
411990	E	AAI				
411991	E	AAI				
411992	E	AAI				
411993	E	AAI				
411994	E	AAI				
412000	E	AAI				
412050	E	AAI				
412100	E	AAI				
412200	E	AAI				
412250	E	AAI				
412300	E	AAI				
412400	E	AAI				
412500	E	AAI				
412600	E	AAI				
412700	E	AAI				
412800	E	AAI				
412900	E	AAI				
413000	E	AAI				
413100	E	AAI				
413120	E	AAI				
413200	E	AAI				
413300	E	AAI				



**U.S. Standard General Ledger  
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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
413400	E	AAI				
413415	E	AAI				
413500	E	AAI				
413600	E	AAI				
413700	E	AAI				
413800	E	AAI				
413810	E	AAI				
413900	E	AAI				
414000	E	AAI				
414100	E	AAI				
414120	E	AAI				
414200	E	AAI				
414201	E	AAI				
414202	E	AAI				
414203	E	AAI				
414300	E	AAI				
414400	E	AAI				
414500	E	AAI				
414600	E	AAI				
414700	E	AAI				
414800	E	AAI				
414900	E	AAI				
414910	E	AAI				
415000	E	AAI				
415100	E	AAI				
415200	E	AAI				
415300	E	AAI				
415400	E	AAI				
415500	E	AAI				
415700	E	AAI				
415730	E	AAI				
415800	E	AAI				
415900	E	AAI				
415901	E	AAI				
416000	E	AAI				
416500	E	AAI				
416512	E	AAI				
416600	E	AAI				
416612	E	AAI				
416700	E	AAI				
416712	E	AAI				
416800	E	AAI				
417000	E	AAI				
417100	E	AAI				
417112	E	AAI				
417200	E	AAI				
417212	E	AAI				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
417300	E	AAI				
417312	E	AAI				
417400	E	AAI				
417500	E	AAI				
417590	E	AAI				
417600	E	AAI				
417690	E	AAI				
418000	E	AAI				
418300	E	AAI				
419000	E	AAI				
419100	E	AAI				
419200	E	AAI				
419300	E	AAI				
419500	E	AAI				
419600	E	AAI				
419700	E	AAI				
419900	E	AAI				
420100	E	AAI				
420190	E	AAI				
421000	E	AAI				
421100	E	AAI				
421200	E	AAI				
421500	E	AAI				
421512	E	AAI				
422100	E	AAI				
422200	E	AAI				
422300	E	AAI				
422500	E	AAI				
422512	E	AAI				
423000	E	AAI				
423100	E	AAI				
423110	E	AAI				
423200	E	AAI				
423300	E	AAI				
423400	E	AAI				
423500	E	AAI				
424000	E	AAI				
425100	E	AAI				
425200	E	AAI				
425300	E	AAI				
425400	E	AAI				
425500	E	AAI				
425512	E	AAI				
426000	E	AAI				
426100	E	AAI				
426200	E	AAI				
426300	E	AAI				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAI				
426500	E	AAI				
426600	E	AAI				
426700	E	AAI				
426800	E	AAI				
426900	E	AAI				
427000	E	AAI				
427100	E	AAI				
427300	E	AAI				
427500	E	AAI				
427600	E	AAI				
427700	E	AAI				
428300	E	AAI				
428500	E	AAI				
428600	E	AAI				
428700	E	AAI				
429000	E	AAI				
429500	E	AAI				
429590	E	AAI				
431000	E	AAI				
432000	E	AAI				
432100	E	AAI				
433000	E	AAI				
435000	E	AAI				
435100	E	AAI				
435190	E	AAI				
435400	E	AAI				
435500	E	AAI				
435600	E	AAI				
435700	E	AAI				
436000	E	AAI				
436001	E	AAI				
437000	E	AAI				
438200	E	AAI				
438300	E	AAI				
438400	E	AAI				
438500	E	AAI				
438600	E	AAI				
438700	E	AAI				
438800	E	AAI				
438900	E	AAI				
439000	E	AAI				
439100	E	AAI				
439190	E	AAI				
439200	E	AAI				
439300	E	AAI				
439400	E	AAI				

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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
439401	E	AAI				
439402	E	AAI				
439412	E	AAI				
439432	E	AAI				
439500	E	AAI				
439502	E	AAI				
439504	E	AAI				
439600	E	AAI				
439700	E	AAI				
439701	E	AAI				
439702	E	AAI				
439703	E	AAI				
439730	E	AAI				
439800	E	AAI				
439801	E	AAI				
439900	E	AAI				
442000	E	AAI				
443000	E	AAI				
445000	E	AAI				
449000	E	AAI				
451000	E	AAI				
459000	E	AAI				
461000	E	AAI				
462000	E	AAI				
462090	E	AAI				
462091	E	AAI				
463500	E	AAI				
465000	E	AAI				
469000	E	AAI				
470000	E	AAI				
472000	E	AAI				
479010	E	AAI				
480100	E	AAI				
480110	E	AAI				
480200	E	AAI				
483100	E	AAI				
483200	E	AAI				
487100	E	AAI				
487200	E	AAI				
488100	E	AAI				
488200	E	AAI				
490100	E	AAI				
490110	E	AAI				
490200	E	AAI				
490800	E	AAI				
493100	E	AAI				
497100	E	AAI				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 225  
**Rule Name:** Disaster Emergency Fund Code "AAI" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAI				
498100	E	AAI				
498200	E	AAI				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
403400	E	M			0	
403500	E	M				
404400	E	M				
404700	E	M				
404800	E	M				
406000	E	M				
407000	E	M				
408000	E	M				
408100	E	M				
408200	E	M				
408300	E	M				
411100	E	M				
411200	E	M				
411300	E	M				
411400	E	M				
411500	E	M				
411600	E	M				
411601	E	M				
411700	E	M				
411800	E	M				
411900	E	M				
411910	E	M				
411990	E	M				
411991	E	M				
411992	E	M				
411993	E	M				
411994	E	M				
412000	E	M				
412100	E	M				
412200	E	M				
412250	E	M				
412300	E	M				
412400	E	M				
412500	E	M				
412600	E	M				
412700	E	M				
412800	E	M				
412900	E	M				
413000	E	M				
413100	E	M				
413120	E	M				
413200	E	M				
413300	E	M				
413400	E	M				
413415	E	M				
413500	E	M				
413600	E	M				
413700	E	M				

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**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
413800	E	M				
413810	E	M				
413900	E	M				
414000	E	M				
414100	E	M				
414120	E	M				
414200	E	M				
414201	E	M				
414202	E	M				
414203	E	M				
414300	E	M				
414400	E	M				
414500	E	M				
414600	E	M				
414700	E	M				
414800	E	M				
414900	E	M				
414910	E	M				
415000	E	M				
415100	E	M				
415200	E	M				
415300	E	M				
415700	E	M				
415800	E	M				
415900	E	M				
415901	E	M				
416000	E	M				
416500	E	M				
416512	E	M				
416600	E	M				
416612	E	M				
416700	E	M				
416712	E	M				
416800	E	M				
417000	E	M				
417100	E	M				
417112	E	M				
417200	E	M				
417212	E	M				
417300	E	M				
417312	E	M				
417400	E	M				
417500	E	M				
417590	E	M				
417600	E	M				
417690	E	M				
418000	E	M				
418300	E	M				

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**U.S. Standard General Ledger  
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**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
419000	E	M				
419100	E	M				
419200	E	M				
419300	E	M				
419500	E	M				
419600	E	M				
419700	E	M				
419900	E	M				
420100	E	M				
420190	E	M				
421000	E	M				
421100	E	M				
421200	E	M				
421500	E	M				
422100	E	M				
422200	E	M				
422300	E	M				
422500	E	M				
423000	E	M				
423100	E	M				
423110	E	M				
423200	E	M				
423300	E	M				
423400	E	M				
423500	E	M				
425100	E	M				
425200	E	M				
425300	E	M				
425400	E	M				
425500	E	M				
426000	E	M				
426100	E	M				
426200	E	M				
426300	E	M				
426400	E	M				
426500	E	M				
426600	E	M				
426700	E	M				
426800	E	M				
427000	E	M				
427100	E	M				
427300	E	M				
427500	E	M				
427600	E	M				
427700	E	M				
428300	E	M				
428500	E	M				
428600	E	M				



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**U.S. Standard General Ledger  
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**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
428700	E	M				
429000	E	M				
429500	E	M				
429590	E	M				
431000	E	M				
433000	E	M				
435000	E	M				
435100	E	M				
435190	E	M				
435400	E	M				
435500	E	M				
435600	E	M				
435700	E	M				
436000	E	M				
436001	E	M				
437000	E	M				
438200	E	M				
438300	E	M				
438400	E	M				
438500	E	M				
438600	E	M				
438700	E	M				
438800	E	M				
438900	E	M				
439000	E	M				
439100	E	M				
439190	E	M				
439200	E	M				
439300	E	M				
439400	E	M				
439401	E	M				
439402	E	M				
439500	E	M				
439502	E	M				
439504	E	M				
439600	E	M				
439700	E	M				
439701	E	M				
439702	E	M				
439703	E	M				
439800	E	M				
439801	E	M				
439900	E	M				
442000	E	M				
443000	E	M				
445000	E	M				
449000	E	M				
451000	E	M				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 226  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "M" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
459000	E	M				
461000	E	M				
462000	E	M				
462090	E	M				
462091	E	M				
463500	E	M				
465000	E	M				
469000	E	M				
470000	E	M				
472000	E	M				
479010	E	M				
480100	E	M				
480110	E	M				
480200	E	M				
483100	E	M				
483200	E	M				
487100	E	M				
487200	E	M				
488100	E	M				
488200	E	M				
490100	E	M				
490110	E	M				
490200	E	M				
490800	E	M				
493100	E	M				
497100	E	M				
497200	E	M				
498100	E	M				
498200	E	M				

**U.S. Standard General Ledger  
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**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
403400	E	D			0	
404400	E	D				
404700	E	D				
404800	E	D				
405000	E	D				
406000	E	D				
407000	E	D				
408100	E	D				
408200	E	D				
408300	E	D				
411100	E	D				
411200	E	D				
411300	E	D				
411400	E	D				
411500	E	D				
411600	E	D				
411601	E	D				
411700	E	D				
411900	E	D				
411910	E	D				
411912	E	D				
411920	E	D				
411990	E	D				
411991	E	D				
411992	E	D				
411993	E	D				
411994	E	D				
412000	E	D				
412050	E	D				
412100	E	D				
412300	E	D				
412400	E	D				
412500	E	D				
412600	E	D				
412700	E	D				
412800	E	D				
412900	E	D				
413000	E	D				
413100	E	D				
413120	E	D				
413300	E	D				
413400	E	D				
413500	E	D				
413600	E	D				
413700	E	D				
413800	E	D				
413900	E	D				
414000	E	D				

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**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
414100	E	D				
414120	E	D				
414300	E	D				
414400	E	D				
414500	E	D				
414600	E	D				
414700	E	D				
414800	E	D				
414900	E	D				
414910	E	D				
415000	E	D				
415100	E	D				
415200	E	D				
415400	E	D				
415500	E	D				
415700	E	D				
415730	E	D				
415800	E	D				
416000	E	D				
416500	E	D				
416512	E	D				
416600	E	D				
416612	E	D				
416700	E	D				
416712	E	D				
416800	E	D				
417000	E	D				
417100	E	D				
417112	E	D				
417200	E	D				
417300	E	D				
417312	E	D				
417400	E	D				
417500	E	D				
417590	E	D				
417600	E	D				
417690	E	D				
418000	E	D				
418300	E	D				
419000	E	D				
419100	E	D				
419200	E	D				
419300	E	D				
419500	E	D				
419600	E	D				
419700	E	D				
419900	E	D				
420100	E	D				

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
420190	E	D				
421000	E	D				
421200	E	D				
421500	E	D				
421512	E	D				
422100	E	D				
422200	E	D				
422500	E	D				
422512	E	D				
423000	E	D				
423100	E	D				
423110	E	D				
423200	E	D				
423300	E	D				
423400	E	D				
424000	E	D				
425100	E	D				
425200	E	D				
425300	E	D				
425400	E	D				
425500	E	D				
425512	E	D				
426000	E	D				
426100	E	D				
426200	E	D				
426300	E	D				
426400	E	D				
426500	E	D				
426600	E	D				
426700	E	D				
426900	E	D				
427100	E	D				
427300	E	D				
427500	E	D				
427600	E	D				
427700	E	D				
428300	E	D				
428500	E	D				
428600	E	D				
428700	E	D				
429000	E	D				
429590	E	D				
431000	E	D				
432000	E	D				
432100	E	D				
433000	E	D				
435000	E	D				
435100	E	D				

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**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	BEA Category Indicator			Zero	
435190	E	D				
435400	E	D				
435500	E	D				
435600	E	D				
435700	E	D				
436000	E	D				
436001	E	D				
438200	E	D				
438300	E	D				
438400	E	D				
438500	E	D				
438600	E	D				
438700	E	D				
438800	E	D				
438900	E	D				
439000	E	D				
439100	E	D				
439190	E	D				
439200	E	D				
439300	E	D				
439400	E	D				
439401	E	D				
439402	E	D				
439412	E	D				
439432	E	D				
439500	E	D				
439502	E	D				
439504	E	D				
439600	E	D				
439700	E	D				
439701	E	D				
439702	E	D				
439703	E	D				
439730	E	D				
439800	E	D				
439801	E	D				
439900	E	D				
442000	E	D				
443000	E	D				
445000	E	D				
449000	E	D				
451000	E	D				
459000	E	D				
461000	E	D				
462000	E	D				
462090	E	D				
462091	E	D				
465000	E	D				

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**Edit Rule Number:** 227  
**Rule Name:** USSGL accounts with BEA\_Category\_Indicator "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with BEA\_Category\_Indicator value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	BEA Category Indicator			Zero		
469000	E	D					
470000	E	D					
472000	E	D					
479010	E	D					
480100	E	D					
480110	E	D					
480200	E	D					
483100	E	D					
483200	E	D					
487100	E	D					
487200	E	D					
488100	E	D					
488200	E	D					
490100	E	D					
490110	E	D					
490200	E	D					
490800	E	D					
493100	E	D					
497100	E	D					
497200	E	D					
498100	E	D					
498200	E	D					

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**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
403400	E	D			0	
403500	E	D				
404400	E	D				
404700	E	D				
404800	E	D				
405000	E	D				
406000	E	D				
407000	E	D				
408100	E	D				
408200	E	D				
408300	E	D				
411100	E	D				
411200	E	D				
411300	E	D				
411400	E	D				
411500	E	D				
411600	E	D				
411601	E	D				
411700	E	D				
411800	E	D				
411900	E	D				
411910	E	D				
411912	E	D				
411920	E	D				
411990	E	D				
411991	E	D				
411992	E	D				
411993	E	D				
411994	E	D				
412000	E	D				
412050	E	D				
412100	E	D				
412200	E	D				
412300	E	D				
412400	E	D				
412500	E	D				
412600	E	D				
412700	E	D				
412800	E	D				
412900	E	D				
413000	E	D				
413100	E	D				
413120	E	D				
413200	E	D				
413300	E	D				
413400	E	D				
413415	E	D				



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**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
413500	E	D				
413600	E	D				
413700	E	D				
413800	E	D				
413810	E	D				
413900	E	D				
414000	E	D				
414100	E	D				
414120	E	D				
414200	E	D				
414201	E	D				
414202	E	D				
414203	E	D				
414300	E	D				
414400	E	D				
414500	E	D				
414600	E	D				
414700	E	D				
414800	E	D				
414900	E	D				
414910	E	D				
415000	E	D				
415100	E	D				
415200	E	D				
415300	E	D				
415400	E	D				
415500	E	D				
415700	E	D				
415730	E	D				
415800	E	D				
415900	E	D				
415901	E	D				
416000	E	D				
416500	E	D				
416512	E	D				
416600	E	D				
416612	E	D				
416700	E	D				
416712	E	D				
416800	E	D				
417000	E	D				
417100	E	D				
417112	E	D				
417200	E	D				
417212	E	D				
417300	E	D				
417312	E	D				

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**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
417400	E	D				
417500	E	D				
417590	E	D				
417600	E	D				
417690	E	D				
418000	E	D				
418300	E	D				
419000	E	D				
419100	E	D				
419200	E	D				
419300	E	D				
419500	E	D				
419600	E	D				
419700	E	D				
419900	E	D				
420100	E	D				
420190	E	D				
421100	E	D				
421200	E	D				
421500	E	D				
421512	E	D				
422300	E	D				
422500	E	D				
422512	E	D				
423200	E	D				
423300	E	D				
423400	E	D				
423500	E	D				
424000	E	D				
425500	E	D				
425512	E	D				
426000	E	D				
426100	E	D				
426200	E	D				
426300	E	D				
426400	E	D				
426500	E	D				
426600	E	D				
426700	E	D				
426800	E	D				
426900	E	D				
427000	E	D				
427100	E	D				
427300	E	D				
427500	E	D				
427600	E	D				
427700	E	D				

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**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
428300	E	D				
428500	E	D				
428600	E	D				
428700	E	D				
429000	E	D				
429500	E	D				
429590	E	D				
431000	E	D				
432000	E	D				
432100	E	D				
433000	E	D				
435000	E	D				
435100	E	D				
435190	E	D				
435400	E	D				
435500	E	D				
435600	E	D				
435700	E	D				
436000	E	D				
436001	E	D				
437000	E	D				
438200	E	D				
438300	E	D				
438400	E	D				
438500	E	D				
438600	E	D				
438700	E	D				
438800	E	D				
438900	E	D				
439000	E	D				
439100	E	D				
439190	E	D				
439200	E	D				
439300	E	D				
439400	E	D				
439401	E	D				
439402	E	D				
439412	E	D				
439432	E	D				
439500	E	D				
439502	E	D				
439504	E	D				
439600	E	D				
439700	E	D				
439701	E	D				
439702	E	D				
439703	E	D				

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**Edit Rule Number:** 228  
**Rule Name:** USSGL account with Reimbursable Flag "D" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
439730	E	D				
439800	E	D				
439801	E	D				
439900	E	D				
442000	E	D				
443000	E	D				
445000	E	D				
449000	E	D				
451000	E	D				
459000	E	D				
461000	E	D				
462000	E	D				
462090	E	D				
462091	E	D				
463500	E	D				
465000	E	D				
469000	E	D				
470000	E	D				
472000	E	D				
479010	E	D				
480100	E	D				
480110	E	D				
480200	E	D				
483100	E	D				
483200	E	D				
487100	E	D				
487200	E	D				
488100	E	D				
488200	E	D				
490100	E	D				
490110	E	D				
490200	E	D				
490800	E	D				
493100	E	D				
497100	E	D				
497200	E	D				
498100	E	D				
498200	E	D				

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**Edit Rule Number:** 229  
**Rule Name:** USSGL accounts with Reimbursable Flag "R" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
404700	E	R			0	
404800	E	R				
408000	E	R				
412250	E	R				
413200	E	R				
414000	E	R				
414600	E	R				
414700	E	R				
415100	E	R				
415200	E	R				
415800	E	R				
416000	E	R				
417000	E	R				
417500	E	R				
417600	E	R				
418000	E	R				
419000	E	R				
419100	E	R				
419200	E	R				
419500	E	R				
420100	E	R				
421000	E	R				
421500	E	R				
422100	E	R				
422200	E	R				
423000	E	R				
423100	E	R				
423110	E	R				
423300	E	R				
425100	E	R				
425200	E	R				
425300	E	R				
425400	E	R				
426100	E	R				
426200	E	R				
426300	E	R				
426500	E	R				
426900	E	R				
428300	E	R				
428700	E	R				
431000	E	R				
438200	E	R				
438300	E	R				
438400	E	R				
438900	E	R				
439300	E	R				
439504	E	R				

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**Edit Rule Number:** 229  
**Rule Name:** USSGL accounts with Reimbursable Flag "R" Zero Balance Check  
**Description:** The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
439800	E	R				
439801	E	R				
442000	E	R				
443000	E	R				
445000	E	R				
449000	E	R				
451000	E	R				
459000	E	R				
461000	E	R				
462000	E	R				
465000	E	R				
469000	E	R				
470000	E	R				
472000	E	R				
479010	E	R				
480100	E	R				
480110	E	R				
480200	E	R				
483100	E	R				
483200	E	R				
487100	E	R				
487200	E	R				
488100	E	R				
488200	E	R				
490100	E	R				
490110	E	R				
490200	E	R				
490800	E	R				
493100	E	R				
497100	E	R				
497200	E	R				
498100	E	R				
498200	E	R				

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**Edit Rule Number:** 230  
**Rule Name:** Borrowing Authority Converted to Cash and Resources Realized must equal  
**Description:** USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
414500	E				414800	E			

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**Edit Rule Number:** 231  
**Rule Name:** Borrowing Authority Converted to Cash must equal specified BETC transactions  
**Description:** The sum of the specified BETC transactions for a TAS must equal USSGL 414500.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
414500	E				CRBC		
					FFBC		
					FFBD		
					NCRBC		
					NCRIBC		
					RCRBC		
					RNCRBC		
					RNCRIBC		
					RWNCRD		
					RWNCRID		
					WNCRD		
					WNCRID		



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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
403400	E	AAJ		0		
403500	E	AAJ				
404400	E	AAJ				
404700	E	AAJ				
404800	E	AAJ				
405000	E	AAJ				
406000	E	AAJ				
407000	E	AAJ				
408000	E	AAJ				
408100	E	AAJ				
408200	E	AAJ				
408300	E	AAJ				
411100	E	AAJ				
411200	E	AAJ				
411300	E	AAJ				
411400	E	AAJ				
411500	E	AAJ				
411600	E	AAJ				
411601	E	AAJ				
411700	E	AAJ				
411800	E	AAJ				
411900	E	AAJ				
411910	E	AAJ				
411912	E	AAJ				
411920	E	AAJ				
411990	E	AAJ				
411991	E	AAJ				
411992	E	AAJ				
411993	E	AAJ				
411994	E	AAJ				
412000	E	AAJ				
412050	E	AAJ				
412100	E	AAJ				
412200	E	AAJ				
412250	E	AAJ				
412300	E	AAJ				
412400	E	AAJ				
412500	E	AAJ				
412600	E	AAJ				
412700	E	AAJ				
412800	E	AAJ				
412900	E	AAJ				
413000	E	AAJ				
413100	E	AAJ				
413120	E	AAJ				
413200	E	AAJ				
413300	E	AAJ				

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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
413400	E	AAJ				
413415	E	AAJ				
413500	E	AAJ				
413600	E	AAJ				
413700	E	AAJ				
413800	E	AAJ				
413810	E	AAJ				
413900	E	AAJ				
414000	E	AAJ				
414100	E	AAJ				
414120	E	AAJ				
414200	E	AAJ				
414201	E	AAJ				
414202	E	AAJ				
414203	E	AAJ				
414300	E	AAJ				
414400	E	AAJ				
414500	E	AAJ				
414600	E	AAJ				
414700	E	AAJ				
414800	E	AAJ				
414900	E	AAJ				
414910	E	AAJ				
415000	E	AAJ				
415100	E	AAJ				
415200	E	AAJ				
415300	E	AAJ				
415400	E	AAJ				
415500	E	AAJ				
415700	E	AAJ				
415730	E	AAJ				
415800	E	AAJ				
415900	E	AAJ				
415901	E	AAJ				
416000	E	AAJ				
416500	E	AAJ				
416512	E	AAJ				
416600	E	AAJ				
416612	E	AAJ				
416700	E	AAJ				
416712	E	AAJ				
416800	E	AAJ				
417000	E	AAJ				
417100	E	AAJ				
417112	E	AAJ				
417200	E	AAJ				
417212	E	AAJ				

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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
417300	E	AAJ				
417312	E	AAJ				
417400	E	AAJ				
417500	E	AAJ				
417590	E	AAJ				
417600	E	AAJ				
417690	E	AAJ				
418000	E	AAJ				
418300	E	AAJ				
419000	E	AAJ				
419100	E	AAJ				
419200	E	AAJ				
419300	E	AAJ				
419500	E	AAJ				
419600	E	AAJ				
419700	E	AAJ				
419900	E	AAJ				
420100	E	AAJ				
420190	E	AAJ				
421000	E	AAJ				
421100	E	AAJ				
421200	E	AAJ				
421500	E	AAJ				
421512	E	AAJ				
422100	E	AAJ				
422200	E	AAJ				
422300	E	AAJ				
422500	E	AAJ				
422512	E	AAJ				
423000	E	AAJ				
423100	E	AAJ				
423110	E	AAJ				
423200	E	AAJ				
423300	E	AAJ				
423400	E	AAJ				
423500	E	AAJ				
424000	E	AAJ				
425100	E	AAJ				
425200	E	AAJ				
425300	E	AAJ				
425400	E	AAJ				
425500	E	AAJ				
425512	E	AAJ				
426000	E	AAJ				
426100	E	AAJ				
426200	E	AAJ				
426300	E	AAJ				

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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
426400	E	AAJ				
426500	E	AAJ				
426600	E	AAJ				
426700	E	AAJ				
426800	E	AAJ				
426900	E	AAJ				
427000	E	AAJ				
427100	E	AAJ				
427300	E	AAJ				
427500	E	AAJ				
427600	E	AAJ				
427700	E	AAJ				
428300	E	AAJ				
428500	E	AAJ				
428600	E	AAJ				
428700	E	AAJ				
429000	E	AAJ				
429500	E	AAJ				
429590	E	AAJ				
431000	E	AAJ				
432000	E	AAJ				
432100	E	AAJ				
433000	E	AAJ				
435000	E	AAJ				
435100	E	AAJ				
435190	E	AAJ				
435400	E	AAJ				
435500	E	AAJ				
435600	E	AAJ				
435700	E	AAJ				
436000	E	AAJ				
436001	E	AAJ				
437000	E	AAJ				
438200	E	AAJ				
438300	E	AAJ				
438400	E	AAJ				
438500	E	AAJ				
438600	E	AAJ				
438700	E	AAJ				
438800	E	AAJ				
438900	E	AAJ				
439000	E	AAJ				
439100	E	AAJ				
439190	E	AAJ				
439200	E	AAJ				
439300	E	AAJ				
439400	E	AAJ				

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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
439401	E	AAJ				
439402	E	AAJ				
439412	E	AAJ				
439432	E	AAJ				
439500	E	AAJ				
439502	E	AAJ				
439504	E	AAJ				
439600	E	AAJ				
439700	E	AAJ				
439701	E	AAJ				
439702	E	AAJ				
439703	E	AAJ				
439730	E	AAJ				
439800	E	AAJ				
439801	E	AAJ				
439900	E	AAJ				
442000	E	AAJ				
443000	E	AAJ				
445000	E	AAJ				
449000	E	AAJ				
451000	E	AAJ				
459000	E	AAJ				
461000	E	AAJ				
462000	E	AAJ				
462090	E	AAJ				
462091	E	AAJ				
463500	E	AAJ				
465000	E	AAJ				
469000	E	AAJ				
470000	E	AAJ				
472000	E	AAJ				
479010	E	AAJ				
480100	E	AAJ				
480110	E	AAJ				
480200	E	AAJ				
483100	E	AAJ				
483200	E	AAJ				
487100	E	AAJ				
487200	E	AAJ				
488100	E	AAJ				
488200	E	AAJ				
490100	E	AAJ				
490110	E	AAJ				
490200	E	AAJ				
490800	E	AAJ				
493100	E	AAJ				
497100	E	AAJ				

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**Edit Rule Number:** 232  
**Rule Name:** Disaster Emergency Fund Code "AAJ" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
497200	E	AAJ				
498100	E	AAJ				
498200	E	AAJ				

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**Edit Rule Number:** 233

**Rule Name:** Normal balance post closing check for Fund Balance With Treasury (Expired TAS)

**Description:** The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).

**Type:** SZ: USSGL / Zero

**Operand:** Greater Than Or Equal (>=)

**Fatal Period:** 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:** 01, 02, 03, 04

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	TAS STATUS			Zero		
101000	E	E			0		
109000	E	E					

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**Edit Rule Number:** 811  
**Rule Name:** Test of Potential Edit 11 Change  
**Description:** This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Business Line		
USSGL account	161800 - Market Adjustment - Investments	+	CGHNONFEDSEC		
USSGL account	162000 - Investments in Securities Other Than the Bureau of the Fiscal Service Securities	+			
USSGL account	162100 - Discount on Securities Other Than the Bureau of the Fiscal Service Securities	-			
USSGL account	162200 - Premium on Securities Other Than the Bureau of the Fiscal Service Securities	+			
USSGL account	169000 - Other Investments	+			



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**Edit Rule Number:** 950  
**Rule Name:** Custodial Activity Verification 1  
**Description:** The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
USSGL Complex Account	298000 - Custodial Liability	+	USSGL Complex Account	599000 - Collections for Others SCA	+
			USSGL Complex Account	599100 - Accrued Collections for Others SCA	+

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**Edit Rule Number:** 951  
**Rule Name:** Custodial Activity Verification 2  
**Description:** The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
USSGL Complex Account	298500 - Liability for NonEntity Assets Not Reported on SCA	+	USSGL Complex Account	599300 - Offset to NonEntity Collections SCNP	+
			USSGL Complex Account	599400 - Offset to NonEntity Accrued Collections SCNP	+

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
1	Fund Balance With Treasury	The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	FBWT	SMAF Fund Balance With Treasury
2	Total Budgetary Resources equals the Status of Budgetary Resources	Total budgetary resources must equal the total status of budgetary resources on the SF-133.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	Budgetary Resources	Status of Budgetary Resources
3	Beginning Budgetary Account Balance	The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Beginning Budgetary Account Balance	Sum of Zero
4	Fund Resources Equals Fund Equities	The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.	Fatal Period # 10/11/12	USSGL / USSGL	Account Type = EXPND	Fund Resources	Fund Equities
5	Funds Held Outside of Treasury Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line
6	Holding of Special Drawing Rights Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
7	Reserve Position Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Reserve Position	RESPOS Business Line
8	Unrealized Discount Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Unrealized Discount	UNRLDISC Business Line
9	Investment of Agency Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In Agency Securities	INVAGNCYSEC Business Line
10	Investments in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In Non-Federal Securities	INVNONFEDSEC and INVFORSEC Business Lines
11	Change in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Change In Non-Federal Securities	CGHNONFEDSEC Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
12	Investment in US Treasury Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In US Treasury Securities	INVUSTREASSEC Business Line
13	Unamortized Discount and Premium Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	SF133 Lines	SF133 OUTLAYS Lines
15	Reimbursements Earned and Refunds Zero Balance Check	A canceling TAS must have a zero balance for reimbursements earned and refunds.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Reimbursements Earned and Refunds	Sum of Zero
16	Unfilled Customer Orders Zero Balance Check	A canceling TAS must have a zero balance for unfilled customer orders.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unfilled Customer Orders	Sum of Zero
17	Undelivered Orders and Contracts Zero Balance Check	A canceling TAS must have a zero balance for undelivered orders and contracts.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Undelivered Orders and Contracts	Sum of Zero
18	Accounts Payable and Other Liabilities Zero Balance Check	A canceling TAS must have a zero balance for accounts payable and other liabilities.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Accounts Payable	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
19	Unobligated Balance Zero Balance Check	A canceling TAS must have a zero balance for Unobligated Balances.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unobligated Balance	Sum of Zero
20	Outlay Reconciliation	The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	Account Type = EXPND	SF133 Lines	SMAF Net Outlays
21	Fiscal Year Budgetary Closing Edit	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Closing Edits	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Beginning Proprietary Balance	Sum of Zero
23	Ending Proprietary Account Balance	The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Proprietary Balance	Sum of Zero
24	Ending Budgetary Account Balance	The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Budgetary Balance	Sum of Zero
25	Ending Memo Account Balance	The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Memo Balance	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
26	Beg Bal = Pre-closing Bal for 420100	Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
27	Beg Bal = Pre-closing Bal for 413900	Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
28	Beg Bal = Pre-closing Bal for 414900	Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
29	Beg Bal = Pre-closing Bal for 310000	Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
30	Beg Bal = Pre-closing Bal for 331000	Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit (Accrued)	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Appropriations Used/Expended - Accrued	Sum of Zero
33	UCAD Reciprocal Category 7 Transferred-In	The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-In	BETC
34	UCAD Reciprocal Category 7 Transferred-Out	The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-Out	BETC
35	UCAD Reciprocal Category 8 Transferred-In	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-In	BETC
36	UCAD Reciprocal Category 8 Transferred-Out	The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-Out	BETC



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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
37	Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"	The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of specific budgetary USSGL accounts.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / SMAF	Account Type = EXPND	Appropriation Transfers Budgetary	BETC
38	Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.	Fatal Period # 04/05/06/07/08/09/10/11/12	Statement Line / SMAF	Account Type = EXPND	Balance Transfers Budgetary	BETC
39	Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"	The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300	Fatal Period # 05/06/07/08/09/10/11/12	USSGL / SMAF	Account Type = EXPND	Capital Transfer Budgetary	BETC
40	UCAD Reciprocal Category 11 Capital Transfers-In	The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-In	BETC
41	UCAD Reciprocal Category 11 Capital Transfers Out	The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-Out	BETC
42	Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations	The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	Account Type = EXPND	Withdrawn Authority	Recovered Prior Year Obligations

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
43	Reclassified Net Position Lines	The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	Reclassified Balance Sheet	Reclassified Statement of Changes in Net Position
44	Reclassified Balance Sheet Check	The Total Assets line must equal the Total Liabilities and Net Position line.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	Total Assets	Total Liabilities and Net Position
45	Fiscal Year Proprietary Closing Edit	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Closing Edits	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
46	Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Backdated	Sum of Zero
47	Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Not Backdated	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
48	Budgetary USSGL Accounts and Reappropriations	The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Budgetary Reappropriations Transferred-Out	BETC
49	Normal Warrants Edit (Budgetary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.	Fatal Period # 10/11/12	Statement Line / SMAF	All	USSGL	BETC
50	Normal Warrants Edit (Proprietary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.	Fatal Period # 10/11/12	Statement Line / SMAF	All	USSGL	BETC
51	USSGLs 415700 and 439700	The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	USSGL 415700	USSGL 439700
52	USSGLs 415800 and 439800	The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	USSGL 415800	USSGL 439800
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	Spending Authority from Offsetting Collections, Mandatory	Sum of Zero
55	Total Reimbursable and Direct Obligations	Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero
56	Fiscal Service Investments-Interest Payable	The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest	Fiscal Service Interest Payable
57	Fiscal Service Investments-Liabilities (Securities Issued, Discount, Premium, and Amortization)	The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Assets	Fiscal Service Liabilities
58	Fiscal Service Investments-Interest Expense	The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Revenue	Fiscal Service Interest Expense
59	Fiscal Service Borrowings-Receivable	The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	Fiscal Service Receivables

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
60	Fiscal Service Borrowings- Asset	The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	Fiscal Service Assets
61	Fiscal Service Borrowings- Revenue	The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	Fiscal Service Revenue
62	FFB Borrowings- Receivables	The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	FFB Receivables
63	FFB Borrowings- Asset	The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	FFB Assets
64	FFB Borrowings- Revenue	The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	FFB Revenue
65	Cancelled Authority Edit	The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required.	Fatal Period # 12	Statement Line / SMAF	All	Cancelled Authority USSGL	Cancelled Authority BETC

SUPPLEMENT

Section VII

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
66	Adjustments to Indefinite Appropriations Edit	The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS	Fatal Period # 12	Statement Line / SMAF	All	Adjustments to Indefinite Appropriations USSGL	Adjustments to Indefinite Appropriations BETC
67	Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts	The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
68	Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts	The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
69	Disaster Emergency Fund Code "A" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
70	Disaster Emergency Fund Code "B" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
71	Disaster Emergency Fund Code "C" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
72	Disaster Emergency Fund Code "D" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
73	Disaster Emergency Fund Code "E" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
74	SF133 Line 1070 Balance Check	The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1070	Sum of Zero
75	SF133 Line 1160 Balance Check	The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1160	Sum of Zero
76	SF133 Line 1180 Balance Check	The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1180	Sum of Zero
77	SF133 Line 1340 Balance Check	The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1340	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
78	SF133 Line 1540 Balance Check	The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1540	Sum of Zero
79	SF133 Line 1750 Balance Check	The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1750	Sum of Zero
80	SF133 Line 1260 Balance Check	The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1260	Sum of Zero
81	SF133 Line 1280 Balance Check	The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1280	Sum of Zero
82	SF133 Line 1440 Balance Check	The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1440	Sum of Zero
83	SF133 Line 1640 Balance Check	The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1640	Sum of Zero
84	SF133 Line 1850 Balance Check	The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1850	Sum of Zero
85	SF133 Line 4030 Balance Check	The value of SF133 line 4030 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4030	Sum of Zero
86	SF133 Line 4033 Balance Check	The value of SF133 line 4033 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4033	Sum of Zero



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87	SF133 Line 4034 Balance Check	The value of SF133 line 4034 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4034	Sum of Zero
88	SF133 Line 4120 Balance Check	The value of SF133 line 4120 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4120	Sum of Zero
89	SF133 Line 4123 Balance Check	The value of SF133 line 4123 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4123	Sum of Zero
90	SF133 Line 4124 Balance Check	The value of SF133 line 4124 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4124	Sum of Zero
91	SF133 Line 4010 Balance Check	The value of SF133 line 4010 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4010	Sum of Zero
92	SF133 Line 4011 Balance Check	The value of SF133 line 4011 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4011	Sum of Zero
93	SF133 Line 4100 Balance Check	The value of SF133 line 4100 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4100	Sum of Zero
94	SF133 Line 4101 Balance Check	The value of SF133 line 4101 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4101	Sum of Zero
95	SF133 Line 4110 Balance Check	The value of this line must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 4110	Sum of Zero

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96	Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority	Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	TAS Status = U	Discretionary gross outlays from new authority	Discretionary gross budget authority minus anticipated accounts
97	Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority	Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	TAS Status = U	Mandatory gross outlays from new authority	Mandatory gross budget authority minus anticipated accounts
98	Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)	Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Total Gross Outlays from New Budget Authority	New Obligations Incurred
99	Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant	Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Fund Balance with Treasury While Awaiting a Warrant	Unexpended Appropriations While Awaiting a Warrant
100	Disaster Emergency Fund Code "F" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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101	Disaster Emergency Fund Code "G" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
102	Disaster Emergency Fund Code "H" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
103	Disaster Emergency Fund Code "I" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
104	Disaster Emergency Fund Code "J" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
105	Disaster Emergency Fund Code "K" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
106	Disaster Emergency Fund Code "L" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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107	Disaster Emergency Fund Code "M" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
108	DOL FECA- Receivable	The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Liability	DOL FECA Receivable
109	DOL FECA- Revenue	The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Expense	DOL FECA Revenue
110	DOL Unemployment Benefit- Receivable	The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Unemployment Benefit Liability	DOL Unemployment Benefit Receivable
111	DOL Unemployment Benefit- Revenue	The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Unemployment Benefit Expense	DOL Unemployment Benefit Revenue

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112	OPM Retirement Benefit- Receivable	The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Liability	OPM Retirement Benefit Receivable
113	OPM Retirement Benefit- Revenue	The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Expense	OPM Retirement Benefit Revenue
114	OPM Life Insurance- Receivable	The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Liability	OPM Life Insurance Receivable
115	OPM Life Insurance- Revenue	The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Expense	OPM Life Insurance Revenue
116	OPM Health Insurance- Receivable	The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Liability	OPM Health Insurance Receivable

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
117	OPM Health Insurance-Revenue	The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Expense	OPM Health Insurance Revenue
118	Disaster Emergency Fund Code "N" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
119	Disaster Emergency Fund Code "O" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
120	Disaster Emergency Fund Code "P" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
121	Disaster Emergency Fund Code "R" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
122	Disaster Emergency Fund Code "S" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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123	Disaster Emergency Fund Code "T" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
124	Appropriations Used and Expended Appropriations Edit (Disbursed)	USSGL account 310710 and USSGL account 570010 must equal the sum of zero.	Proposed Analytical	USSGL / Zero	All	Appropriations Used/Expended - Disbursed	Sum of Zero
125	Subsidy Collected	The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC
126	Fees Collected	The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC
127	Loan Principal Collected	The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC

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128	Loan Interest Collected	The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
129	Proceeds of Foreclosed Property Collected	The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
130	Rent Collected	The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
131	Other Federal Collections	The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC



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132	Other Non-Federal Collections	The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC
133	Disbursement From General Fund Appropriations	The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC
134	Disaster Emergency Fund Code "U" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
135	Disaster Emergency Fund Code "V" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
136	Disaster Emergency Fund Code "W" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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137	Disaster Emergency Fund Code "X" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
138	Disaster Emergency Fund Code "Y" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
139	Disaster Emergency Fund Code "Z" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
140	SF133 Line 5311 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5311	Sum of Zero
141	SF133 Line 5312 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5312	Sum of Zero
142	SF133 Line 5313 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5313	Sum of Zero
143	SF133 Line 5314 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5314	Sum of Zero
144	SF133 Line 5321 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5321	Sum of Zero
145	SF133 Line 5322 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5322	Sum of Zero

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146	SF133 Line 5323 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5323	Sum of Zero
147	SF133 Line 5324 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 5324	Sum of Zero
156	Disaster Emergency Fund Code "1" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
157	Disaster Emergency Fund Code "2" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
158	Disaster Emergency Fund Code "3" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
159	Disaster Emergency Fund Code "4" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
160	Disaster Emergency Fund Code "5" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
161	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
162	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
163	Transfer of Obligated Balances	Various obligated balance transfers must equal the contra obligated balance transfer.	Fatal Period # 09/10/11/12	USSGL / USSGL	All	Transfer USSGL Accounts	USSGL 419500
164	Disaster Emergency Fund Code "6" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
165	Disaster Emergency Fund Code "7" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
166	Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
167	USSGL 487100 Balance Check	USSGL account 487100 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
168	USSGL 497100 Balance Check	USSGL account 497100 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
169	USSGL 487200 Balance Check	USSGL account 487200 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
170	USSGL 497200 Balance Check	USSGL account 497200 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
171	USSGL 488200 Balance Check	USSGL account 488200 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
172	USSGL 498200 Balance Check	USSGL account 498200 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Account Number	Sum of Zero
173	SF133 Line 1103 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1103	Sum of Zero
174	SF133 Line 1203 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1203	Sum of Zero
175	SF133 Line 1135 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1135	Sum of Zero
176	SF133 Line 1235 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1235	Sum of Zero
177	SF133 Line 1824 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Zero	Account Type = EXPND	SF133 Line 1824	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
178	SF133 Line 1826 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1826	Sum of Zero
179	SF133 Line 3000 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3000	Sum of Zero
180	SF133 Line 3050 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3050	Sum of Zero
181	SF133 Line 3060 Balance Check	The value of this line must be less than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3060	Sum of Zero
182	SF133 Line 3090 Balance Check	The value of this line must be less than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3090	Sum of Zero
183	Disaster Emergency Fund Code "8" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
184	GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities	RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Accounts payable (RC 22)	GINV Buyer Liabilities
185	GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments	RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Advances and prepayments (RC 23)	GINV Buyer Prepayments
186	GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets	RSNC Purchase of assets (RC 24) line must equal Purchase of Assets	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Purchase of assets (RC 24)	GINV Buyer Assets
187	GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets	RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Purchase of assets offset (RC 24)	GINV Buyer Offsets

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
188	GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables	RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Accounts receivable (RC 22)	GINV Seller Receivables
189	GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances	RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Advances from others and deferred revenue (RC 23)	GINV Seller Advances
190	GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues	RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Buy/sell revenue (exchange) (RC 24)	GINV Seller Revenues
191	GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24	RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Buy/sell cost (RC 24)	GINV Buyer and Seller Costs
192	Disaster Emergency Fund Code "AAA" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
193	Disaster Emergency Fund Code "AAB" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
194	Disaster Emergency Fund Code "AAC" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
195	Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Sum of Zero
196	Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Sum of Zero
197	Disaster Emergency Fund Code "AAD" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
198	USSGL 488100 Balance Check	USSGL account 488100 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
199	USSGL 498100 Balance Check	USSGL account 498100 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
200	Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources	For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources	Proposed Analytical	USSGL / USSGL	All	Anticipated Budgetary Resources	Anticipated Status of Budgetary Resources



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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
201	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
202	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
203	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
204	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
205	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
206	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
207	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
208	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
209	Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"	An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12.	Fatal Period # 12	USSGL / Zero	All	USSGL Account Number	Zero
210	Withdrawal for existing unpaid obligations (undelivered)	USSGL account 480110 must be less than or equal to USSGL account 497200.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	USSGL Account 480110	USSGL Account 497200
211	Withdrawal for existing unpaid obligations (delivered)	USSGL account 490110 must be less than or equal to USSGL account 497200.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	USSGL Account 490110	USSGL Account 497200
212	Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
213	Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Proposed Analytical	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
214	Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Fatal Period # 08/09/10/11/12	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero
215	Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero
216	Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
217	USSGL 480200 Balance Check	USSGL account 480200 ending must have a credit balance at a TAS level.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
218	USSGL 490200 Balance Check	USSGL account 490200 ending must have a credit balance at a TAS level.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
219	Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
220	Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year	Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	All	Gross Outlays from Balances	Unexpended Balances Start of Fiscal Year
221	Disaster Emergency Fund Code "AAE" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
222	Disaster Emergency Fund Code "AAF" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
223	Disaster Emergency Fund Code "AAG" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
224	Disaster Emergency Fund Code "AAH" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
225	Disaster Emergency Fund Code "AAI" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
226	USSGL accounts with BEA_Category_Indicator "M" Zero Balance Check	The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "M" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Accounts	Sum of Zero
227	USSGL accounts with BEA_Category_Indicator "D" Zero Balance Check	The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "D" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Accounts	Sum of Zero
228	USSGL account with Reimbursable Flag "D" Zero Balance Check	The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Account	Sum of Zero
229	USSGL accounts with Reimbursable Flag "R" Zero Balance Check	The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Account	Sum of Zero
230	Borrowing Authority Converted to Cash and Resources Realized must equal	USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL	USSGL
231	Borrowing Authority Converted to Cash must equal specified BETC transactions	The sum of the specified BETC transactions for a TAS must equal USSGL 414500.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	USSGL	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
232	Disaster Emergency Fund Code "AAJ" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
233	Normal balance post closing check for Fund Balance With Treasury (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).	Fatal Period # 05/06/07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
811	Test of Potential Edit 11 Change	This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.	Proposed Analytical	Statement Line / SMAF	All	Change in Non-Federal Securities	CGHNONFEDSEC Business Line
950	Custodial Activity Verification 1	The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues
951	Custodial Activity Verification 2	The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues

**U.S. Standard General Ledger  
Closing Edits Detail Report**

<b>Edit Rule Number:</b>	21
<b>Rule Name:</b>	Fiscal Year Budgetary Closing Edit
<b>Description:</b>	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.
<b>Rule Type:</b>	CL: Closing Edits
<b>Operand:</b>	Equal (=)
<b>Fatal Period:</b>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

<b>Closing Rule Number:</b>	21.412200				
<b>Closing USSGL Account:</b>	412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities				
<b>Calculated Preclosing Balance</b>		<b>412200 Beginning Balance</b>			
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
412200	E			412200	B

<b>Closing Rule Number:</b>	21.412600				
<b>Closing USSGL Account:</b>	412600 Amounts Appropriated From Specific Invested TAFS - Receivable				
<b>Calculated Preclosing Balance</b>		<b>412600 Beginning Balance</b>			
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
408100	E			412600	B
412600	E				

<b>Closing Rule Number:</b>	21.412700				
<b>Closing USSGL Account:</b>	412700 Amounts Appropriated From Specific Invested TAFS - Payable				
<b>Calculated Preclosing Balance</b>		<b>412700 Beginning Balance</b>			
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
412700	E			412700	B

<b>Closing Rule Number:</b>	21.413600				
<b>Closing USSGL Account:</b>	413600 Contract Authority To Be Liquidated by Trust Funds				
<b>Calculated Preclosing Balance</b>		<b>413600 Beginning Balance</b>			
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
413600	E			413600	B

<b>Closing Rule Number:</b>	21.413700				
<b>Closing USSGL Account:</b>	413700 Transfers of Contract Authority - Allocation				
<b>Calculated Preclosing Balance</b>		<b>413700 Beginning Balance</b>			
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
413700	E			413700	B
415500	E				



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<b>Closing Rule Number:</b>		21.413900			
<b>Closing USSGL Account:</b>		413900 Contract Authority Carried Forward			
<b>Calculated Preclosing Balance</b>			<b>413900 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
413100	E			413900	B
413120	E				
413200	E	S			
413300	E				
413400	E				
413415	E				
413500	E	P/S			
413900	E				
439200	E	C			
439300	E	C			

<b>Closing Rule Number:</b>		21.414900			
<b>Closing USSGL Account:</b>		414900 Borrowing Authority Carried Forward			
<b>Calculated Preclosing Balance</b>			<b>414900 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
414000	E	P/S		414900	B
414100	E				
414120	E				
414300	E				
414400	E				
414500	E				
414900	E				
414910	E				
439200	E	B/X			
439300	E	B/X			

<b>Closing Rule Number:</b>		21.415300			
<b>Closing USSGL Account:</b>		415300 Transfers of Contract Authority - Non-Allocation			
<b>Calculated Preclosing Balance</b>			<b>415300 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415300	E			415300	B
415400	E				

<b>Closing Rule Number:</b>		21.416600			
<b>Closing USSGL Account:</b>		416600 Allocations of Realized Authority - To Be Transferred From Invested Balances			
<b>Calculated Preclosing Balance</b>			<b>416600 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
408200	E			416600	B
416600	E				

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<b>Closing Rule Number:</b>		21.417100			
<b>Closing USSGL Account:</b>		417100 Non-Allocation Transfers of Invested Balances - Receivable			
<b>Calculated Preclosing Balance</b>				<b>417100 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
408300	E			417100	B
417100	E				
417112	E				

<b>Closing Rule Number:</b>		21.417200			
<b>Closing USSGL Account:</b>		417200 Non-Allocation Transfers of Invested Balances - Payable			
<b>Calculated Preclosing Balance</b>				<b>417200 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
417200	E			417200	B
417212	E				

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<b>Closing Rule Number:</b>		21.420100			
<b>Closing USSGL Account:</b>		420100 Total Actual Resources - Collected			
Calculated Preclosing Balance			420100 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
411100	E	D/P		420100	B
411200	E				
411300	E	D/P			
411400	E	D/P			
411500	E	D/P			
411600	E	P			
411601	E	P			
411700	E	D/P			
411800	E				
411900	E	D/E/F/P			
411910	E	D/P			
411912	E	P			
412250	E	X			
412500	E				
412800	E	B/P			
412900	E	B/P			
413000	E				
413800	E				
413810	E	P			
414200	E				
414201	E				
414202	E				
414203	E				
414600	E	B/P/S			
414700	E				
414800	E				
415000	E				
415100	E	P/S			
415200	E				
415900	E	B/P			
415901	E	B/P			
416700	E	P/S			
416712	E	P			
417000	E	D/P/S			
417300	E	P/S			
417312	E	P/S			
417400	E	X			
417500	E	D/P/S			
417600	E	D/P/S			
419000	E	D/P/S			
419100	E	P/S			
419200	E	P/S			
419300	E	D/P/S			

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Closing Rule Number:		21.420100			
Closing USSGL Account:		420100 Total Actual Resources - Collected			
Calculated Preclosing Balance				420100 Beginning Balance	
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
419500	E				
419600	E	P/S			
419700	E	P/S			
420100	E				
421200	E				
425200	E				
425300	E				
425400	E				
425500	E				
425512	E	S			
426000	E				
426100	E				
426200	E				
426300	E				
426400	E				
426500	E				
426600	E				
426700	E				
426800	E				
426900	E				
427000	E				
427100	E				
427300	E				
427500	E				
427600	E				
427700	E				
429000	E				
435100	E				
435400	E	P			
435500	E				
435600	E				
437000	E				
438700	E				
438800	E				
439000	E				
439100	E				
439200	E	D/P/R/S			
439300	E	D/P/R/S			
490200	E				
497200	E				
498200	E				

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<b>Closing Rule Number:</b>		21.420190			
<b>Closing USSGL Account:</b>		420190 Total Actual Resources - Collected - International Monetary Fund			
<b>Calculated Preclosing Balance</b>				<b>420190 Beginning Balance</b>	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
411990	E			420190	B
411991	E				
411992	E				
411993	E				
411994	E				
417590	E				
417690	E				
420190	E				
435190	E				
439190	E				

<b>Closing Rule Number:</b>		21.422100			
<b>Closing USSGL Account:</b>		422100 Unfilled Customer Orders Without Advance			
<b>Calculated Preclosing Balance</b>				<b>422100 Beginning Balance</b>	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
422100	E			422100	B
423000	E				

<b>Closing Rule Number:</b>		21.422200			
<b>Closing USSGL Account:</b>		422200 Unfilled Customer Orders With Advance			
<b>Calculated Preclosing Balance</b>				<b>422200 Beginning Balance</b>	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
422200	E			422200	B
423100	E				
423110	E				

<b>Closing Rule Number:</b>		21.422300			
<b>Closing USSGL Account:</b>		422300 Uncollected Subsidy from Program Account			
<b>Calculated Preclosing Balance</b>				<b>422300 Beginning Balance</b>	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
422300	E			422300	B
423500	E				

<b>Closing Rule Number:</b>		21.422500			
<b>Closing USSGL Account:</b>		422500 Expenditure Transfers From Trust Funds - Receivable			
<b>Calculated Preclosing Balance</b>				<b>422500 Beginning Balance</b>	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
419900	E			422500	B
422500	E				
423200	E				

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Closing Rule Number:		21.425100			
Closing USSGL Account:		425100 Reimbursements Earned - Receivable			
Calculated Preclosing Balance			425100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
423300	E			425100	B
425100	E				

Closing Rule Number:		21.428300			
Closing USSGL Account:		428300 Interest Receivable From Treasury			
Calculated Preclosing Balance			428300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
428300	E			428300	B

Closing Rule Number:		21.428500			
Closing USSGL Account:		428500 Receivable From the Liquidating Fund			
Calculated Preclosing Balance			428500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
428500	E			428500	B

Closing Rule Number:		21.428600			
Closing USSGL Account:		428600 Receivable From the Financing Fund			
Calculated Preclosing Balance			428600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
428600	E			428600	B

Closing Rule Number:		21.428700			
Closing USSGL Account:		428700 Other Federal Receivables			
Calculated Preclosing Balance			428700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
423400	E			428700	B
428700	E				

Closing Rule Number:		21.429500			
Closing USSGL Account:		429500 Adjustments to the Exchange Stabilization Fund (ESF)			
Calculated Preclosing Balance			429500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
429500	E			429500	B

Closing Rule Number:		21.429590			
Closing USSGL Account:		429590 Adjustments to the International Monetary Fund			
Calculated Preclosing Balance			429590 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
429590	E			429590	B

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<b>Closing Rule Number:</b>		21.433000			
<b>Closing USSGL Account:</b>		433000 Offset to adjustment for Change in allocation of Trust Fund limitation – General Fund Account			
<b>Calculated Preclosing Balance</b>				<b>436000 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
432100	E			433000	B
433000	E				

<b>Closing Rule Number:</b>		21.436000			
<b>Closing USSGL Account:</b>		436000 Appropriation Purpose Fulfilled - Balance Not Available			
<b>Calculated Preclosing Balance</b>				<b>436000 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
436000	E			436000	B
436001	E				

<b>Closing Rule Number:</b>		21.438400			
<b>Closing USSGL Account:</b>		438400 Temporary Reduction/Cancellation Returned by Appropriation			
<b>Calculated Preclosing Balance</b>				<b>438400 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
412100	E			438400	B
412300	E				
412400	E				
416800	E				
435700	E				
438200	E				
438300	E				
438400	E				
438500	E				

<b>Closing Rule Number:</b>		21.439400			
<b>Closing USSGL Account:</b>		439400 Receipts Unavailable for Obligation Upon Collection			
<b>Calculated Preclosing Balance</b>				<b>439400 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
439400	E			439400	B
439412	E				
439600	E				

<b>Closing Rule Number:</b>		21.439401			
<b>Closing USSGL Account:</b>		439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable			
<b>Calculated Preclosing Balance</b>				<b>439401 Beginning Balance</b>	
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
439401	E			439401	B
439402	E				

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<b>Closing Rule Number:</b>		21.439700			
<b>Closing USSGL Account:</b>		439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority			
<b>Calculated Preclosing Balance</b>			<b>439700 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
415700	E			439700	B
432000	E				
439700	E				
439701	E				
439900	E				

<b>Closing Rule Number:</b>		21.439730			
<b>Closing USSGL Account:</b>		439730 Appropriations Temporarily Precluded From Obligation			
<b>Calculated Preclosing Balance</b>			<b>439730 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
415730	E			439730	B
439730	E				

<b>Closing Rule Number:</b>		21.439800			
<b>Closing USSGL Account:</b>		439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation			
<b>Calculated Preclosing Balance</b>			<b>439800 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
415800	E			439800	B
439800	E				

<b>Closing Rule Number:</b>		21.445000			
<b>Closing USSGL Account:</b>		445000 Unapportioned - Unexpired Authority			
<b>Calculated Preclosing Balance</b>			<b>445000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>TAS Statue</b>	<b>TAS Status Transitioning Code</b>	<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
442000	E	U	N	445000	B
443000	E	U	N		
445000	E	U	N		
451000	E	U	N		
461000	E	U	N		
470000	E	U	N		

<b>Closing Rule Number:</b>		21.462000			
<b>Closing USSGL Account:</b>		462000 Unobligated Funds Exempt From Apportionment			
<b>Calculated Preclosing Balance</b>			<b>462000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>TAS Statue</b>	<b>TAS Status Transitioning Code</b>	<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
462000	E	U	N	462000	B
472000	E	U	N		



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<b>Closing Rule Number:</b>		21.462090			
<b>Closing USSGL Account:</b>		462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund			
<b>Calculated Preclosing Balance</b>			<b>462090 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
462090	E			462090	B

<b>Closing Rule Number:</b>		21.462091			
<b>Closing USSGL Account:</b>		462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)			
<b>Calculated Preclosing Balance</b>			<b>462091 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
462091	E			462091	B

<b>Closing Rule Number:</b>		21.463500			
<b>Closing USSGL Account:</b>		463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)			
<b>Calculated Preclosing Balance</b>			<b>463500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
463500	E			463500	B

<b>Closing Rule Number:</b>		21.465000			
<b>Closing USSGL Account:</b>		465000 Allotments - Expired Authority			
<b>Calculated Preclosing Balance</b>			<b>465000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>TAS Statue</b>	<b>TAS Status Transitioning Code</b>	<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
442000	E	U	X	465000	B
443000	E	U	X		
445000	E	E	K/N		
445000	E	U	X		
451000	E	U	X		
461000	E	U	X		
462000	E	U	X		
465000	E	E	K/N		
470000	E	U	X		
472000	E	U	X		

<b>Closing Rule Number:</b>		21.480100			
<b>Closing USSGL Account:</b>		480100 Undelivered Orders - Obligations, Unpaid			
<b>Calculated Preclosing Balance</b>			<b>480100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
480100	E			480100	B
480110	E				
483100	E				
487100	E				
488100	E				

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<b>Closing Rule Number:</b>		21.480200			
<b>Closing USSGL Account:</b>		480200 Undelivered Orders - Obligations, Prepaid/Advanced			
<b>Calculated Preclosing Balance</b>			<b>480200 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
480200	E			480200	B
483200	E				
487200	E				
488200	E				

<b>Closing Rule Number:</b>		21.490100			
<b>Closing USSGL Account:</b>		490100 Delivered Orders - Obligations, Unpaid			
<b>Calculated Preclosing Balance</b>			<b>490100 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
490100	E			490100	B
490110	E				
493100	E				
497100	E				
498100	E				

<b>Closing Rule Number:</b>		21.490800			
<b>Closing USSGL Account:</b>		490800 Authority Outlayed Not Yet Disbursed			
<b>Calculated Preclosing Balance</b>			<b>490800 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
490800	E			490800	B

<b>Edit Rule Number:</b>	45				
<b>Rule Name:</b>	Fiscal Year Proprietary Closing Edit				
<b>Description:</b>	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.				
<b>Rule Type:</b>	CL: Closing Edits				
<b>Operand:</b>	Equal (=)				
<b>Fatal Period:</b>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12				

<b>Closing Rule Number:</b>		45.101000			
<b>Closing USSGL Account:</b>		101000 Fund Balance With Treasury			
<b>101000 Preclosing Balance</b>			<b>101000 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
101000	E			101000	B

<b>Closing Rule Number:</b>		45.110100			
<b>Closing USSGL Account:</b>		110100 General Fund of the U.S. Government's Operating Cash			
<b>110100 Preclosing Balance</b>			<b>110100 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
110100	E			110100	B

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Closing Rule Number:		45.110300			
Closing USSGL Account:		110300 Restricted Operating Cash			
110300 Preclosing Balance			110300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
110300	E			110300	B

Closing Rule Number:		45.110900			
Closing USSGL Account:		110900 Checks Outstanding			
110900 Preclosing Balance			110900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
110900	E			110900	B

Closing Rule Number:		45.111000			
Closing USSGL Account:		111000 Undeposited Collections			
111000 Preclosing Balance			111000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
111000	E			111000	B

Closing Rule Number:		45.112000			
Closing USSGL Account:		112000 Imprest Funds			
112000 Preclosing Balance			112000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
112000	E			112000	B

Closing Rule Number:		45.112500			
Closing USSGL Account:		112500 U.S. Debit Card Funds			
112500 Preclosing Balance			112500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
112500	E			112500	B

Closing Rule Number:		45.113000			
Closing USSGL Account:		113000 Funds Held Outside of Treasury - Budgetary			
113000 Preclosing Balance			113000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
113000	E			113000	B

Closing Rule Number:		45.113500			
Closing USSGL Account:		113500 Funds Held Outside of Treasury - Non-Budgetary			
113500 Preclosing Balance			113500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
113500	E			113500	B

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<b>Closing Rule Number:</b>		45.113510			
<b>Closing USSGL Account:</b>		113510 Restricted Cash Held Outside of Treasury - Non-Budgetary			
<b>113510 Preclosing Balance</b>			<b>113510 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
113510	E			113510	B

<b>Closing Rule Number:</b>		45.114500			
<b>Closing USSGL Account:</b>		114500 Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account			
<b>114500 Preclosing Balance</b>			<b>114500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
114500	E			114500	B

<b>Closing Rule Number:</b>		45.119000			
<b>Closing USSGL Account:</b>		119000 Other Cash			
<b>119000 Preclosing Balance</b>			<b>119000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119000	E			119000	B

<b>Closing Rule Number:</b>		45.119090			
<b>Closing USSGL Account:</b>		119090 Other Cash - International Monetary Fund			
<b>119090 Preclosing Balance</b>			<b>119090 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119090	E			119090	B

<b>Closing Rule Number:</b>		45.119305			
<b>Closing USSGL Account:</b>		119305 International Monetary Fund - Letter of Credit			
<b>119305 Preclosing Balance</b>			<b>119305 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119305	E			119305	B

<b>Closing Rule Number:</b>		45.119306			
<b>Closing USSGL Account:</b>		119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment			
<b>119306 Preclosing Balance</b>			<b>119306 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119306	E			119306	B

<b>Closing Rule Number:</b>		45.119307			
<b>Closing USSGL Account:</b>		119307 International Monetary Fund - Dollar Deposits With the IMF			
<b>119307 Preclosing Balance</b>			<b>119307 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119307	E			119307	B

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<b>Closing Rule Number:</b>		45.119309			
<b>Closing USSGL Account:</b>		119309 International Monetary Fund - Currency Holdings			
<b>119309 Preclosing Balance</b>			<b>119309 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119309	E			119309	B

<b>Closing Rule Number:</b>		45.119333			
<b>Closing USSGL Account:</b>		119333 International Monetary Fund - Reserve Position			
<b>119333 Preclosing Balance</b>			<b>119333 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119333	E			119333	B

<b>Closing Rule Number:</b>		45.119400			
<b>Closing USSGL Account:</b>		119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)			
<b>119400 Preclosing Balance</b>			<b>119400 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119400	E			119400	B

<b>Closing Rule Number:</b>		45.119500			
<b>Closing USSGL Account:</b>		119500 Other Monetary Assets			
<b>119500 Preclosing Balance</b>			<b>119500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
119500	E			119500	B

<b>Closing Rule Number:</b>		45.120000			
<b>Closing USSGL Account:</b>		120000 Foreign Currency			
<b>120000 Preclosing Balance</b>			<b>120000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
120000	E			120000	B

<b>Closing Rule Number:</b>		45.120500			
<b>Closing USSGL Account:</b>		120500 Foreign Currency Denominated Equivalent Assets			
<b>120500 Preclosing Balance</b>			<b>120500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
120500	E			120500	B

<b>Closing Rule Number:</b>		45.120900			
<b>Closing USSGL Account:</b>		120900 Uninvested Foreign Currency			
<b>120900 Preclosing Balance</b>			<b>120900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
120900	E			120900	B

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<b>Closing Rule Number:</b>		45.123000			
<b>Closing USSGL Account:</b>		123000 Foreign Currency Held Outside Of Treasury - Budgetary			
<b>123000 Preclosing Balance</b>			<b>123000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
123000	E			123000	B

<b>Closing Rule Number:</b>		45.123500			
<b>Closing USSGL Account:</b>		123500 Foreign Currency Held Outside Of Treasury - Non-Budgetary			
<b>123500 Preclosing Balance</b>			<b>123500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
123500	E			123500	B

<b>Closing Rule Number:</b>		45.125000			
<b>Closing USSGL Account:</b>		125000 Central Accounting/Agency Reconciliation Account			
<b>125000 Preclosing Balance</b>			<b>125000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
125000	E			125000	B

<b>Closing Rule Number:</b>		45.131000			
<b>Closing USSGL Account:</b>		131000 Accounts Receivable			
<b>131000 Preclosing Balance</b>			<b>131000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
131000	E			131000	B

<b>Closing Rule Number:</b>		45.131900			
<b>Closing USSGL Account:</b>		131900 Allowance for Loss on Accounts Receivable			
<b>131900 Preclosing Balance</b>			<b>131900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
131900	E			131900	B

<b>Closing Rule Number:</b>		45.132000			
<b>Closing USSGL Account:</b>		132000 Funded Employment Benefit Contributions Receivable			
<b>132000 Preclosing Balance</b>			<b>132000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
132000	E			132000	B

<b>Closing Rule Number:</b>		45.132100			
<b>Closing USSGL Account:</b>		132100 Unfunded FECA Benefit Contributions Receivable			
<b>132100 Preclosing Balance</b>			<b>132100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
132100	E			132100	B

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Closing Rule Number:		45.132500			
Closing USSGL Account:		132500 Taxes Receivable			
132500 Preclosing Balance			132500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
132500	E			132500	B

Closing Rule Number:		45.132900			
Closing USSGL Account:		132900 Allowance for Loss on Taxes Receivable			
132900 Preclosing Balance			132900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
132900	E			132900	B

Closing Rule Number:		45.133000			
Closing USSGL Account:		133000 Receivable for Transfers of Currently Invested Balances			
133000 Preclosing Balance			133000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
133000	E			133000	B

Closing Rule Number:		45.133500			
Closing USSGL Account:		133500 Expenditure Transfers Receivable			
133500 Preclosing Balance			133500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
133500	E			133500	B

Closing Rule Number:		45.134000			
Closing USSGL Account:		134000 Interest Receivable - Not Otherwise Classified			
134000 Preclosing Balance			134000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134000	E			134000	B

Closing Rule Number:		45.134100			
Closing USSGL Account:		134100 Interest Receivable - Loans			
134100 Preclosing Balance			134100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134100	E			134100	B

Closing Rule Number:		45.134200			
Closing USSGL Account:		134200 Interest Receivable - Investments			
134200 Preclosing Balance			134200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134200	E			134200	B

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Closing Rule Number:		45.134300			
Closing USSGL Account:		134300 Interest Receivable - Taxes			
134300 Preclosing Balance			134300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134300	E			134300	B

Closing Rule Number:		45.134400			
Closing USSGL Account:		134400 Interest Receivable on Special Drawing Rights (SDR)			
134400 Preclosing Balance			134400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134400	E			134400	B

Closing Rule Number:		45.134500			
Closing USSGL Account:		134500 Allowance for Loss on Interest Receivable - Loans			
134500 Preclosing Balance			134500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134500	E			134500	B

Closing Rule Number:		45.134600			
Closing USSGL Account:		134600 Allowance for Loss on Interest Receivable - Investments			
134600 Preclosing Balance			134600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134600	E			134600	B

Closing Rule Number:		45.134700			
Closing USSGL Account:		134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified			
134700 Preclosing Balance			134700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134700	E			134700	B

Closing Rule Number:		45.134800			
Closing USSGL Account:		134800 Allowance for Loss on Interest Receivable - Taxes			
134800 Preclosing Balance			134800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134800	E			134800	B

Closing Rule Number:		45.134900			
Closing USSGL Account:		134900 Interest Receivable on Uninvested Funds			
134900 Preclosing Balance			134900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134900	E			134900	B



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Closing Rule Number:		45.135000			
Closing USSGL Account:		135000 Loans Receivable			
135000 Preclosing Balance			135000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
135000	E			135000	B

Closing Rule Number:		45.135090			
Closing USSGL Account:		135090 Loans Receivable - International Monetary Fund			
135090 Preclosing Balance			135090 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
135090	E			135090	B

Closing Rule Number:		45.135100			
Closing USSGL Account:		135100 Capitalized Loan Interest Receivable - Non-Credit Reform			
135100 Preclosing Balance			135100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
135100	E			135100	B

Closing Rule Number:		45.135900			
Closing USSGL Account:		135900 Allowance for Loss on Loans Receivable			
135900 Preclosing Balance			135900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
135900	E			135900	B

Closing Rule Number:		45.135990			
Closing USSGL Account:		135990 Allowance for Loss on Loans Receivable - International Monetary Fund			
135990 Preclosing Balance			135990 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
135990	E			135990	B

Closing Rule Number:		45.136000			
Closing USSGL Account:		136000 Penalties and Fines Receivable - Not Otherwise Classified			
136000 Preclosing Balance			136000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136000	E			136000	B

Closing Rule Number:		45.136100			
Closing USSGL Account:		136100 Penalties and Fines Receivable - Loans			
136100 Preclosing Balance			136100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136100	E			136100	B

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<b>Closing Rule Number:</b>		45.136300			
<b>Closing USSGL Account:</b>		136300 Penalties and Fines Receivable - Taxes			
<b>136300 Preclosing Balance</b>			<b>136300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
136300	E			136300	B

<b>Closing Rule Number:</b>		45.136500			
<b>Closing USSGL Account:</b>		136500 Allowance for Loss on Penalties and Fines Receivable - Loans			
<b>136500 Preclosing Balance</b>			<b>136500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
136500	E			136500	B

<b>Closing Rule Number:</b>		45.136700			
<b>Closing USSGL Account:</b>		136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified			
<b>136700 Preclosing Balance</b>			<b>136700 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
136700	E			136700	B

<b>Closing Rule Number:</b>		45.136800			
<b>Closing USSGL Account:</b>		136800 Allowance for Loss on Penalties and Fines Receivable - Taxes			
<b>136800 Preclosing Balance</b>			<b>136800 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
136800	E			136800	B

<b>Closing Rule Number:</b>		45.137000			
<b>Closing USSGL Account:</b>		137000 Administrative Fees Receivable - Not Otherwise Classified			
<b>137000 Preclosing Balance</b>			<b>137000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137000	E			137000	B

<b>Closing Rule Number:</b>		45.137100			
<b>Closing USSGL Account:</b>		137100 Administrative Fees Receivable - Loans			
<b>137100 Preclosing Balance</b>			<b>137100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137100	E			137100	B

<b>Closing Rule Number:</b>		45.137300			
<b>Closing USSGL Account:</b>		137300 Administrative Fees Receivable - Taxes			
<b>137300 Preclosing Balance</b>			<b>137300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137300	E			137300	B

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<b>Closing Rule Number:</b>		45.137400			
<b>Closing USSGL Account:</b>		137400 Criminal Restitution Receivable			
<b>137400 Preclosing Balance</b>			<b>137400 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137400	E			137400	B

<b>Closing Rule Number:</b>		45.137500			
<b>Closing USSGL Account:</b>		137500 Allowance for Loss on Administrative Fees Receivable - Loans			
<b>137500 Preclosing Balance</b>			<b>137500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137500	E			137500	B

<b>Closing Rule Number:</b>		45.137700			
<b>Closing USSGL Account:</b>		137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified			
<b>137700 Preclosing Balance</b>			<b>137700 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137700	E			137700	B

<b>Closing Rule Number:</b>		45.137800			
<b>Closing USSGL Account:</b>		137800 Allowance for Loss on Administrative Fees Receivable - Taxes			
<b>137800 Preclosing Balance</b>			<b>137800 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137800	E			137800	B

<b>Closing Rule Number:</b>		45.137900			
<b>Closing USSGL Account:</b>		137900 Allowance for Loss on Criminal Restitution Receivable			
<b>137900 Preclosing Balance</b>			<b>137900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
137900	E			137900	B

<b>Closing Rule Number:</b>		45.138000			
<b>Closing USSGL Account:</b>		138000 Loans Receivable - Troubled Assets Relief Program			
<b>138000 Preclosing Balance</b>			<b>138000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
138000	E			138000	B

<b>Closing Rule Number:</b>		45.138100			
<b>Closing USSGL Account:</b>		138100 Interest Receivable - Loans - Troubled Assets Relief Program			
<b>138100 Preclosing Balance</b>			<b>138100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
138100	E			138100	B

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<b>Closing Rule Number:</b>		45.138400			
<b>Closing USSGL Account:</b>		138400 Interest Receivable - Foreign Currency Denominated Assets			
<b>138400 Preclosing Balance</b>			<b>138400 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
138400	E			138400	B

<b>Closing Rule Number:</b>		45.138500			
<b>Closing USSGL Account:</b>		138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program			
<b>138500 Preclosing Balance</b>			<b>138500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
138500	E			138500	B

<b>Closing Rule Number:</b>		45.138900			
<b>Closing USSGL Account:</b>		138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program			
<b>138900 Preclosing Balance</b>			<b>138900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
138900	E			138900	B

<b>Closing Rule Number:</b>		45.139900			
<b>Closing USSGL Account:</b>		139900 Allowance for Subsidy			
<b>139900 Preclosing Balance</b>			<b>139900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
139900	E			139900	B

<b>Closing Rule Number:</b>		45.141000			
<b>Closing USSGL Account:</b>		141000 Advances and Prepayments			
<b>141000 Preclosing Balance</b>			<b>141000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
141000	E			141000	B

<b>Closing Rule Number:</b>		45.151100			
<b>Closing USSGL Account:</b>		151100 Operating Materials and Supplies Held for Use			
<b>151100 Preclosing Balance</b>			<b>151100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151100	E			151100	B

<b>Closing Rule Number:</b>		45.151200			
<b>Closing USSGL Account:</b>		151200 Operating Materials and Supplies Held in Reserve for Future Use			
<b>151200 Preclosing Balance</b>			<b>151200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151200	E			151200	B

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<b>Closing Rule Number:</b>		45.151300			
<b>Closing USSGL Account:</b>		151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			
<b>151300 Preclosing Balance</b>			<b>151300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151300	E			151300	B

<b>Closing Rule Number:</b>		45.151400			
<b>Closing USSGL Account:</b>		151400 Operating Materials and Supplies Held for Repair			
<b>151400 Preclosing Balance</b>			<b>151400 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151400	E			151400	B

<b>Closing Rule Number:</b>		45.151600			
<b>Closing USSGL Account:</b>		151600 Operating Materials and Supplies in Development			
<b>151600 Preclosing Balance</b>			<b>151600 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151600	E			151600	B

<b>Closing Rule Number:</b>		45.151900			
<b>Closing USSGL Account:</b>		151900 Operating Materials and Supplies - Allowance			
<b>151900 Preclosing Balance</b>			<b>151900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
151900	E			151900	B

<b>Closing Rule Number:</b>		45.152100			
<b>Closing USSGL Account:</b>		152100 Inventory Purchased for Resale			
<b>152100 Preclosing Balance</b>			<b>152100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
152100	E			152100	B

<b>Closing Rule Number:</b>		45.152200			
<b>Closing USSGL Account:</b>		152200 Inventory Held in Reserve for Future Sale			
<b>152200 Preclosing Balance</b>			<b>152200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
152200	E			152200	B

<b>Closing Rule Number:</b>		45.152300			
<b>Closing USSGL Account:</b>		152300 Inventory Held for Repair			
<b>152300 Preclosing Balance</b>			<b>152300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
152300	E			152300	B

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Closing Rule Number:		45.152400			
Closing USSGL Account:		152400 Inventory - Excess, Obsolete, and Unserviceable			
152400 Preclosing Balance			152400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152400	E			152400	B

Closing Rule Number:		45.152500			
Closing USSGL Account:		152500 Inventory - Raw Materials			
152500 Preclosing Balance			152500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152500	E			152500	B

Closing Rule Number:		45.152600			
Closing USSGL Account:		152600 Inventory - Work-in-Process			
152600 Preclosing Balance			152600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152600	E			152600	B

Closing Rule Number:		45.152700			
Closing USSGL Account:		152700 Inventory - Finished Goods			
152700 Preclosing Balance			152700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152700	E			152700	B

Closing Rule Number:		45.152900			
Closing USSGL Account:		152900 Inventory - Allowance			
152900 Preclosing Balance			152900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152900	E			152900	B

Closing Rule Number:		45.153100			
Closing USSGL Account:		153100 Seized Monetary Instruments			
153100 Preclosing Balance			153100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
153100	E			153100	B

Closing Rule Number:		45.153200			
Closing USSGL Account:		153200 Seized Cash Deposited			
153200 Preclosing Balance			153200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
153200	E			153200	B

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Closing Rule Number:		45.154100			
Closing USSGL Account:		154100 Forfeited Property Held for Sale			
154100 Preclosing Balance			154100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
154100	E			154100	B

Closing Rule Number:		45.154200			
Closing USSGL Account:		154200 Forfeited Property Held for Donation or Use			
154200 Preclosing Balance			154200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
154200	E			154200	B

Closing Rule Number:		45.154900			
Closing USSGL Account:		154900 Forfeited Property - Allowance			
154900 Preclosing Balance			154900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
154900	E			154900	B

Closing Rule Number:		45.155100			
Closing USSGL Account:		155100 Foreclosed Property			
155100 Preclosing Balance			155100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
155100	E			155100	B

Closing Rule Number:		45.155900			
Closing USSGL Account:		155900 Foreclosed Property - Allowance			
155900 Preclosing Balance			155900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
155900	E			155900	B

Closing Rule Number:		45.156100			
Closing USSGL Account:		156100 Commodities Held Under Price Support and Stabilization Support Programs			
156100 Preclosing Balance			156100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
156100	E			156100	B

Closing Rule Number:		45.156900			
Closing USSGL Account:		156900 Commodities - Allowance			
156900 Preclosing Balance			156900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
156900	E			156900	B

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Closing Rule Number:		45.157100			
Closing USSGL Account:		157100 Stockpile Materials Held in Reserve			
157100 Preclosing Balance			157100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
157100	E			157100	B

Closing Rule Number:		45.157200			
Closing USSGL Account:		157200 Stockpile Materials Held for Sale			
157200 Preclosing Balance			157200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
157200	E			157200	B

Closing Rule Number:		45.159100			
Closing USSGL Account:		159100 Other Related Property			
159100 Preclosing Balance			159100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
159100	E			159100	B

Closing Rule Number:		45.159900			
Closing USSGL Account:		159900 Other Related Property - Allowance			
159900 Preclosing Balance			159900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
159900	E			159900	B

Closing Rule Number:		45.161000			
Closing USSGL Account:		161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
161000 Preclosing Balance			161000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161000	E			161000	B

Closing Rule Number:		45.161020			
Closing USSGL Account:		161020 Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market			
161020 Preclosing Balance			161020 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161020	E			161020	B

Closing Rule Number:		45.161100			
Closing USSGL Account:		161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
161100 Preclosing Balance			161100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161100	E			161100	B



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<b>Closing Rule Number:</b>		45.161120			
<b>Closing USSGL Account:</b>		161120 Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market			
<b>161120 Preclosing Balance</b>			<b>161120 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161120	E			161120	B

<b>Closing Rule Number:</b>		45.161200			
<b>Closing USSGL Account:</b>		161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
<b>161200 Preclosing Balance</b>			<b>161200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161200	E			161200	B

<b>Closing Rule Number:</b>		45.161220			
<b>Closing USSGL Account:</b>		161220 Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market			
<b>161220 Preclosing Balance</b>			<b>161220 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161220	E			161220	B

<b>Closing Rule Number:</b>		45.161300			
<b>Closing USSGL Account:</b>		161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
<b>161300 Preclosing Balance</b>			<b>161300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161300	E			161300	B

<b>Closing Rule Number:</b>		45.161320			
<b>Closing USSGL Account:</b>		161320 Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market			
<b>161320 Preclosing Balance</b>			<b>161320 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161320	E			161320	B

<b>Closing Rule Number:</b>		45.161800			
<b>Closing USSGL Account:</b>		161800 Market Adjustment - Investments			
<b>161800 Preclosing Balance</b>			<b>161800 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
161800	E			161800	B

<b>Closing Rule Number:</b>		45.162000			
<b>Closing USSGL Account:</b>		162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities			
<b>162000 Preclosing Balance</b>			<b>162000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
162000	E			162000	B

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<b>Closing Rule Number:</b>		45.162100			
<b>Closing USSGL Account:</b>		162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities			
<b>162100 Preclosing Balance</b>			<b>162100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
162100	E			162100	B

<b>Closing Rule Number:</b>		45.162200			
<b>Closing USSGL Account:</b>		162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities			
<b>162200 Preclosing Balance</b>			<b>162200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
162200	E			162200	B

<b>Closing Rule Number:</b>		45.162300			
<b>Closing USSGL Account:</b>		162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities			
<b>162300 Preclosing Balance</b>			<b>162300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
162300	E			162300	B

<b>Closing Rule Number:</b>		45.163000			
<b>Closing USSGL Account:</b>		163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
<b>163000 Preclosing Balance</b>			<b>163000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
163000	E			163000	B

<b>Closing Rule Number:</b>		45.163100			
<b>Closing USSGL Account:</b>		163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
<b>163100 Preclosing Balance</b>			<b>163100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
163100	E			163100	B

<b>Closing Rule Number:</b>		45.163300			
<b>Closing USSGL Account:</b>		163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
<b>163300 Preclosing Balance</b>			<b>163300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
163300	E			163300	B

<b>Closing Rule Number:</b>		45.164200			
<b>Closing USSGL Account:</b>		164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
<b>164200 Preclosing Balance</b>			<b>164200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164200	E			164200	B

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<b>Closing Rule Number:</b>		45.164300			
<b>Closing USSGL Account:</b>		164300 Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
<b>164300 Preclosing Balance</b>			<b>164300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164300	E			164300	B

<b>Closing Rule Number:</b>		45.164400			
<b>Closing USSGL Account:</b>		164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
<b>164400 Preclosing Balance</b>			<b>164400 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164400	E			164400	B

<b>Closing Rule Number:</b>		45.164500			
<b>Closing USSGL Account:</b>		164500 Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
<b>164500 Preclosing Balance</b>			<b>164500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164500	E			164500	B

<b>Closing Rule Number:</b>		45.164600			
<b>Closing USSGL Account:</b>		164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act			
<b>164600 Preclosing Balance</b>			<b>164600 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164600	E			164600	B

<b>Closing Rule Number:</b>		45.164700			
<b>Closing USSGL Account:</b>		164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act			
<b>164700 Preclosing Balance</b>			<b>164700 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
164700	E			164700	B

<b>Closing Rule Number:</b>		45.165000			
<b>Closing USSGL Account:</b>		165000 Preferred Stock in Federal Government Sponsored Enterprise			
<b>165000 Preclosing Balance</b>			<b>165000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
165000	E			165000	B

<b>Closing Rule Number:</b>		45.165100			
<b>Closing USSGL Account:</b>		165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise			
<b>165100 Preclosing Balance</b>			<b>165100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
165100	E			165100	B

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<b>Closing Rule Number:</b>		45.165200			
<b>Closing USSGL Account:</b>		165200 Common Stock Warrants in Federal Government Sponsored Enterprise			
<b>165200 Preclosing Balance</b>			<b>165200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
165200	E			165200	B

<b>Closing Rule Number:</b>		45.165300			
<b>Closing USSGL Account:</b>		165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise			
<b>165300 Preclosing Balance</b>			<b>165300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
165300	E			165300	B

<b>Closing Rule Number:</b>		45.167000			
<b>Closing USSGL Account:</b>		167000 Foreign Investments			
<b>167000 Preclosing Balance</b>			<b>167000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
167000	E			167000	B

<b>Closing Rule Number:</b>		45.167100			
<b>Closing USSGL Account:</b>		167100 Discount on Foreign Investments			
<b>167100 Preclosing Balance</b>			<b>167100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
167100	E			167100	B

<b>Closing Rule Number:</b>		45.167200			
<b>Closing USSGL Account:</b>		167200 Premium on Foreign Investments			
<b>167200 Preclosing Balance</b>			<b>167200 Ending Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
167200	E			167200	B

<b>Closing Rule Number:</b>		45.167900			
<b>Closing USSGL Account:</b>		167900 Foreign Exchange Rate Revalue Adjustments - Investments			
<b>167900 Preclosing Balance</b>			<b>167900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
167900	E			167900	B

<b>Closing Rule Number:</b>		45.169000			
<b>Closing USSGL Account:</b>		169000 Other Investments			
<b>169000 Preclosing Balance</b>			<b>169000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
169000	E			169000	B

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<b>Closing Rule Number:</b>		45.171100			
<b>Closing USSGL Account:</b>		171100 Land and Land Rights			
<b>171100 Preclosing Balance</b>			<b>171100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
171100	E			171100	B

<b>Closing Rule Number:</b>		45.171200			
<b>Closing USSGL Account:</b>		171200 Improvements to Land			
<b>171200 Preclosing Balance</b>			<b>171200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
171200	E			171200	B

<b>Closing Rule Number:</b>		45.171900			
<b>Closing USSGL Account:</b>		171900 Accumulated Depreciation on Improvements to Land			
<b>171900 Preclosing Balance</b>			<b>171900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
171900	E			171900	B

<b>Closing Rule Number:</b>		45.172000			
<b>Closing USSGL Account:</b>		172000 Construction-in-Progress			
<b>172000 Preclosing Balance</b>			<b>172000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
172000	E			172000	B

<b>Closing Rule Number:</b>		45.173000			
<b>Closing USSGL Account:</b>		173000 Buildings, Improvements, and Renovations			
<b>173000 Preclosing Balance</b>			<b>173000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
173000	E			173000	B

<b>Closing Rule Number:</b>		45.173900			
<b>Closing USSGL Account:</b>		173900 Accumulated Depreciation on Buildings, Improvements, and Renovations			
<b>173900 Preclosing Balance</b>			<b>173900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
173900	E			173900	B

<b>Closing Rule Number:</b>		45.174000			
<b>Closing USSGL Account:</b>		174000 Other Structures and Facilities			
<b>174000 Preclosing Balance</b>			<b>174000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
174000	E			174000	B

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Closing Rule Number:		45.174900			
Closing USSGL Account:		174900 Accumulated Depreciation on Other Structures and Facilities			
174900 Preclosing Balance			174900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
174900	E			174900	B

Closing Rule Number:		45.175000			
Closing USSGL Account:		175000 Equipment			
175000 Preclosing Balance			175000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
175000	E			175000	B

Closing Rule Number:		45.175900			
Closing USSGL Account:		175900 Accumulated Depreciation on Equipment			
175900 Preclosing Balance			175900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
175900	E			175900	B

Closing Rule Number:		45.181000			
Closing USSGL Account:		181000 Assets Under Capital Lease			
181000 Preclosing Balance			181000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
181000	E			181000	B

Closing Rule Number:		45.181900			
Closing USSGL Account:		181900 Accumulated Depreciation on Assets Under Capital Lease			
181900 Preclosing Balance			181900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
181900	E			181900	B

Closing Rule Number:		45.182000			
Closing USSGL Account:		182000 Leasehold Improvements			
182000 Preclosing Balance			182000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
182000	E			182000	B

Closing Rule Number:		45.182900			
Closing USSGL Account:		182900 Accumulated Amortization on Leasehold Improvements			
182900 Preclosing Balance			182900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
182900	E			182900	B

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<b>Closing Rule Number:</b>		45.183000			
<b>Closing USSGL Account:</b>		183000 Internal-Use Software			
<b>183000 Preclosing Balance</b>			<b>183000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
183000	E			183000	B

<b>Closing Rule Number:</b>		45.183200			
<b>Closing USSGL Account:</b>		183200 Internal-Use Software in Development			
<b>183200 Preclosing Balance</b>			<b>183200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
183200	E			183200	B

<b>Closing Rule Number:</b>		45.183900			
<b>Closing USSGL Account:</b>		183900 Accumulated Amortization on Internal-Use Software			
<b>183900 Preclosing Balance</b>			<b>183900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
183900	E			183900	B

<b>Closing Rule Number:</b>		45.184000			
<b>Closing USSGL Account:</b>		184000 Other Natural Resources			
<b>184000 Preclosing Balance</b>			<b>184000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
184000	E			184000	B

<b>Closing Rule Number:</b>		45.184900			
<b>Closing USSGL Account:</b>		184900 Allowance for Depletion			
<b>184900 Preclosing Balance</b>			<b>184900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
184900	E			184900	B

<b>Closing Rule Number:</b>		45.189000			
<b>Closing USSGL Account:</b>		189000 Other General Property, Plant, and Equipment			
<b>189000 Preclosing Balance</b>			<b>189000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
189000	E			189000	B

<b>Closing Rule Number:</b>		45.189900			
<b>Closing USSGL Account:</b>		189900 Accumulated Depreciation on Other General Property, Plant, and Equipment			
<b>189900 Preclosing Balance</b>			<b>189900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
189900	E			189900	B

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Closing Rule Number:		45.192100			
Closing USSGL Account:		192100 Receivable From Appropriations			
192100 Preclosing Balance			192100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
192100	E			192100	B

Closing Rule Number:		45.192300			
Closing USSGL Account:		192300 Contingent Receivable for Capital Transfers			
192300 Preclosing Balance			192300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
192300	E			192300	B

Closing Rule Number:		45.192500			
Closing USSGL Account:		192500 Capital Transfers Receivable			
192500 Preclosing Balance			192500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
192500	E			192500	B

Closing Rule Number:		45.193000			
Closing USSGL Account:		193000 Lessor Lease Receivable			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
193000	E			193000	B

Closing Rule Number:		45.193900			
Closing USSGL Account:		193900 Allowance for Loss on Lease Receivable			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
193900	E			193900	B

Closing Rule Number:		45.195000			
Closing USSGL Account:		195000 Lessee Right-To-Use Lease Asset			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
195000	E			195000	B

Closing Rule Number:		45.195900			
Closing USSGL Account:		195900 Accumulated Amortization on Lessee Lease Assets			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
195900	E			195900	B



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<b>Closing Rule Number:</b>		45.198000			
<b>Closing USSGL Account:</b>		198000 Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government			
<b>198000 Preclosing Balance</b>			<b>198000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
198000	E			198000	B

<b>Closing Rule Number:</b>		45.198100			
<b>Closing USSGL Account:</b>		198100 Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government			
<b>198100 Preclosing Balance</b>			<b>198100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
198100	E			198100	B

<b>Closing Rule Number:</b>		45.199000			
<b>Closing USSGL Account:</b>		199000 Other Assets			
<b>199000 Preclosing Balance</b>			<b>199000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
199000	E			199000	B

<b>Closing Rule Number:</b>		45.199010			
<b>Closing USSGL Account:</b>		199010 Other Assets - General Fund of the U.S. Government			
<b>199010 Preclosing Balance</b>			<b>199010 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
199010	E			199010	B

<b>Closing Rule Number:</b>		45.199500			
<b>Closing USSGL Account:</b>		199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed			
<b>199500 Preclosing Balance</b>			<b>199500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
199500	E			199500	B

<b>Closing Rule Number:</b>		45.199900			
<b>Closing USSGL Account:</b>		199900 Central Accounting Control Account			
<b>199900 Preclosing Balance</b>			<b>199900 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
199900	E			199900	B

<b>Closing Rule Number:</b>		45.201000			
<b>Closing USSGL Account:</b>		201000 Liability for Fund Balance With Treasury			
<b>201000 Preclosing Balance</b>			<b>201000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
201000	E			201000	B

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Closing Rule Number:		45.211000			
Closing USSGL Account:		211000 Accounts Payable			
211000 Preclosing Balance			211000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
211000	E			211000	B

Closing Rule Number:		45.211200			
Closing USSGL Account:		211200 Accounts Payable for Federal Government Sponsored Enterprise			
211200 Preclosing Balance			211200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
211200	E			211200	B

Closing Rule Number:		45.212000			
Closing USSGL Account:		212000 Disbursements in Transit			
212000 Preclosing Balance			212000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
212000	E			212000	B

Closing Rule Number:		45.213000			
Closing USSGL Account:		213000 Contract Holdbacks			
213000 Preclosing Balance			213000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
213000	E			213000	B

Closing Rule Number:		45.214000			
Closing USSGL Account:		214000 Accrued Interest Payable - Not Otherwise Classified			
214000 Preclosing Balance			214000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214000	E			214000	B

Closing Rule Number:		45.214010			
Closing USSGL Account:		214010 Unfunded Accrued Interest Payable			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214010	E			214010	B

Closing Rule Number:		45.214100			
Closing USSGL Account:		214100 Accrued Interest Payable - Loans			
214100 Preclosing Balance			214100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214100	E			214100	B

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Closing Rule Number:		45.214200			
Closing USSGL Account:		214200 Accrued Interest Payable - Debt			
214200 Preclosing Balance			214200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214200	E			214200	B

Closing Rule Number:		45.214900			
Closing USSGL Account:		214900 Accrued Interest Payable on Uninvested Funds			
214900 Preclosing Balance			214900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214900	E			214900	B

Closing Rule Number:		45.215000			
Closing USSGL Account:		215000 Payable for Transfers of Currently Invested Balances			
215000 Preclosing Balance			215000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
215000	E			215000	B

Closing Rule Number:		45.215500			
Closing USSGL Account:		215500 Expenditure Transfers Payable			
215500 Preclosing Balance			215500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
215500	E			215500	B

Closing Rule Number:		45.216000			
Closing USSGL Account:		216000 Entitlement Benefits Due and Payable			
216000 Preclosing Balance			216000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
216000	E			216000	B

Closing Rule Number:		45.217000			
Closing USSGL Account:		217000 Subsidy Payable to the Financing Account			
217000 Preclosing Balance			217000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
217000	E			217000	B

Closing Rule Number:		45.218000			
Closing USSGL Account:		218000 Loan Guarantee Liability			
218000 Preclosing Balance			218000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
218000	E			218000	B

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<b>Closing Rule Number:</b>		45.219000			
<b>Closing USSGL Account:</b>		219000 Other Liabilities With Related Budgetary Obligations			
<b>219000 Preclosing Balance</b>			<b>219000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
219000	E			219000	B

<b>Closing Rule Number:</b>		45.219100			
<b>Closing USSGL Account:</b>		219100 Liability for Employer Benefits and Claims Incurred but Not Reported			
<b>219100 Preclosing Balance</b>			<b>219100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
219100	E			219100	B

<b>Closing Rule Number:</b>		45.219200			
<b>Closing USSGL Account:</b>		219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks			
<b>219200 Preclosing Balance</b>			<b>219200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
219200	E			219200	B

<b>Closing Rule Number:</b>		45.219300			
<b>Closing USSGL Account:</b>		219300 Allocation of Special Drawing Rights (SDRs)			
<b>219300 Preclosing Balance</b>			<b>219300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
219300	E			219300	B

<b>Closing Rule Number:</b>		45.220000			
<b>Closing USSGL Account:</b>		220000 Liability for Unpaid Insurance Claims			
<b>220000 Preclosing Balance</b>			<b>220000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
220000	E			220000	B

<b>Closing Rule Number:</b>		45.220500			
<b>Closing USSGL Account:</b>		220500 Liability for Unearned Insurance Premiums			
<b>220500 Preclosing Balance</b>			<b>220500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
220500	E			220500	B

<b>Closing Rule Number:</b>		45.221000			
<b>Closing USSGL Account:</b>		221000 Accrued Funded Payroll and Leave			
<b>221000 Preclosing Balance</b>			<b>221000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
221000	E			221000	B

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Closing Rule Number:		45.221100			
Closing USSGL Account:		221100 Withholdings Payable			
221100 Preclosing Balance			221100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221100	E			221100	B

Closing Rule Number:		45.221300			
Closing USSGL Account:		221300 Employer Contributions and Payroll Taxes Payable			
221300 Preclosing Balance			221300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221300	E			221300	B

Closing Rule Number:		45.221500			
Closing USSGL Account:		221500 Other Post Employment Benefits Due and Payable			
221500 Preclosing Balance			221500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221500	E			221500	B

Closing Rule Number:		45.221600			
Closing USSGL Account:		221600 Pension Benefits Due and Payable to Beneficiaries			
221600 Preclosing Balance			221600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221600	E			221600	B

Closing Rule Number:		45.221700			
Closing USSGL Account:		221700 Benefit Premiums Payable to Carriers			
221700 Preclosing Balance			221700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221700	E			221700	B

Closing Rule Number:		45.221800			
Closing USSGL Account:		221800 Life Insurance Benefits Due and Payable to Beneficiaries			
221800 Preclosing Balance			221800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221800	E			221800	B

Closing Rule Number:		45.222000			
Closing USSGL Account:		222000 Unfunded Leave			
222000 Preclosing Balance			222000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
222000	E			222000	B

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Closing Rule Number:		45.222500			
Closing USSGL Account:		222500 Unfunded FECA Liability			
222500 Preclosing Balance			222500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
222500	E			222500	B

Closing Rule Number:		45.229000			
Closing USSGL Account:		229000 Other Unfunded Employment Related Liability			
229000 Preclosing Balance			229000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
229000	E			229000	B

Closing Rule Number:		45.231000			
Closing USSGL Account:		231000 Liability for Advances and Prepayments			
231000 Preclosing Balance			231000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
231000	E			231000	B

Closing Rule Number:		45.232000			
Closing USSGL Account:		232000 Other Deferred Revenue			
232000 Preclosing Balance			232000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
232000	E			232000	B

Closing Rule Number:		45.233000			
Closing USSGL Account:		233000 Unearned Lessor Revenue			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
233000	E			233000	B

Closing Rule Number:		45.240000			
Closing USSGL Account:		240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections			
240000 Preclosing Balance			240000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
240000	E			240000	B

Closing Rule Number:		45.241000			
Closing USSGL Account:		241000 Liability for Clearing Accounts			
241000 Preclosing Balance			241000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
241000	E			241000	B

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<b>Closing Rule Number:</b>		45.251000			
<b>Closing USSGL Account:</b>		251000 Principal Payable to the Bureau of the Fiscal Service			
<b>251000 Preclosing Balance</b>			<b>251000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
251000	E			251000	B

<b>Closing Rule Number:</b>		45.251100			
<b>Closing USSGL Account:</b>		251100 Capitalized Loan Interest Payable - Non-Credit Reform			
<b>251100 Preclosing Balance</b>			<b>251100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
251100	E			251100	B

<b>Closing Rule Number:</b>		45.252000			
<b>Closing USSGL Account:</b>		252000 Principal Payable to the Federal Financing Bank			
<b>252000 Preclosing Balance</b>			<b>252000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
252000	E			252000	B

<b>Closing Rule Number:</b>		45.253000			
<b>Closing USSGL Account:</b>		253000 Securities Issued by Federal Agencies Under General and Special Financing Authority			
<b>253000 Preclosing Balance</b>			<b>253000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
253000	E			253000	B

<b>Closing Rule Number:</b>		45.253100			
<b>Closing USSGL Account:</b>		253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority			
<b>253100 Preclosing Balance</b>			<b>253100 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
253100	E			253100	B

<b>Closing Rule Number:</b>		45.253200			
<b>Closing USSGL Account:</b>		253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority			
<b>253200 Preclosing Balance</b>			<b>253200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
253200	E			253200	B

<b>Closing Rule Number:</b>		45.253300			
<b>Closing USSGL Account:</b>		253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority			
<b>253300 Preclosing Balance</b>			<b>253300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
253300	E			253300	B

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Closing Rule Number:		45.253400			
Closing USSGL Account:		253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority			
253400 Preclosing Balance			253400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253400	E			253400	B

Closing Rule Number:		45.254000			
Closing USSGL Account:		254000 Participation Certificates			
254000 Preclosing Balance			254000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
254000	E			254000	B

Closing Rule Number:		45.259000			
Closing USSGL Account:		259000 Other Debt			
259000 Preclosing Balance			259000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
259000	E			259000	B

Closing Rule Number:		45.259100			
Closing USSGL Account:		259100 Repayable Advance Debt			
259100 Preclosing Balance			259100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
259100	E			259100	B

Closing Rule Number:		45.259200			
Closing USSGL Account:		259200 Appropriated Debt			
259200 Preclosing Balance			259200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
259200	E			259200	B

Closing Rule Number:		45.261000			
Closing USSGL Account:		261000 Actuarial Pension Liability			
261000 Preclosing Balance			261000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
261000	E			261000	B

Closing Rule Number:		45.262000			
Closing USSGL Account:		262000 Actuarial Health Insurance Liability			
262000 Preclosing Balance			262000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
262000	E			262000	B



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Closing Rule Number:		45.263000			
Closing USSGL Account:		263000 Actuarial Life Insurance Liability			
263000 Preclosing Balance			263000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
263000	E			263000	B

Closing Rule Number:		45.265000			
Closing USSGL Account:		265000 Actuarial FECA Liability			
265000 Preclosing Balance			265000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
265000	E			265000	B

Closing Rule Number:		45.266000			
Closing USSGL Account:		266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs			
266000 Preclosing Balance			266000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
266000	E			266000	B

Closing Rule Number:		45.267000			
Closing USSGL Account:		267000 Actuarial Liabilities for Treasury-Managed Benefit Programs			
267000 Preclosing Balance			267000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
267000	E			267000	B

Closing Rule Number:		45.269000			
Closing USSGL Account:		269000 Other Actuarial Liabilities			
269000 Preclosing Balance			269000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
269000	E			269000	B

Closing Rule Number:		45.291000			
Closing USSGL Account:		291000 Prior Liens Outstanding on Acquired Collateral			
291000 Preclosing Balance			291000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
291000	E			291000	B

Closing Rule Number:		45.292000			
Closing USSGL Account:		292000 Contingent Liabilities			
292000 Preclosing Balance			292000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
292000	E			292000	B

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<b>Closing Rule Number:</b>		45.292200			
<b>Closing USSGL Account:</b>		292200 Contingent Liabilities - Federal Government Sponsored Enterprise			
<b>292200 Preclosing Balance</b>			<b>292200 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
292200	E			292200	B

<b>Closing Rule Number:</b>		45.292300			
<b>Closing USSGL Account:</b>		292300 Contingent Liability for Capital Transfers			
<b>292300 Preclosing Balance</b>			<b>292300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
292300	E			292300	B

<b>Closing Rule Number:</b>		45.293000			
<b>Closing USSGL Account:</b>		293000 Lessee Lease Liability			
<b>198000 Preclosing Balance</b>			<b>198000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
293000	E			293000	B

<b>Closing Rule Number:</b>		45.293010			
<b>Closing USSGL Account:</b>		293010 Unfunded Lessee Lease Liability			
<b>198000 Preclosing Balance</b>			<b>198000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
293010	E			293010	B

<b>Closing Rule Number:</b>		45.294000			
<b>Closing USSGL Account:</b>		294000 Capital Lease Liability			
<b>294000 Preclosing Balance</b>			<b>294000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
294000	E			294000	B

<b>Closing Rule Number:</b>		45.296000			
<b>Closing USSGL Account:</b>		296000 Accounts Payable From Canceled Appropriations			
<b>296000 Preclosing Balance</b>			<b>296000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
296000	E			296000	B

<b>Closing Rule Number:</b>		45.297000			
<b>Closing USSGL Account:</b>		297000 Liability for Capital Transfers			
<b>297000 Preclosing Balance</b>			<b>297000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
297000	E			297000	B

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<b>Closing Rule Number:</b>		45.298000			
<b>Closing USSGL Account:</b>		298000 Custodial Liability			
<b>298000 Preclosing Balance</b>			<b>298000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
298000	E			298000	B

<b>Closing Rule Number:</b>		45.298500			
<b>Closing USSGL Account:</b>		298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity			
<b>298500 Preclosing Balance</b>			<b>298500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
298500	E			298500	B

<b>Closing Rule Number:</b>		45.299000			
<b>Closing USSGL Account:</b>		299000 Other Liabilities Without Related Budgetary Obligations			
<b>299000 Preclosing Balance</b>			<b>299000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
299000	E			299000	B

<b>Closing Rule Number:</b>		45.299010			
<b>Closing USSGL Account:</b>		299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government			
<b>299010 Preclosing Balance</b>			<b>299010 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
299010	E			299010	B

<b>Closing Rule Number:</b>		45.299300			
<b>Closing USSGL Account:</b>		299300 Accrued Liabilities			
<b>299300 Preclosing Balance</b>			<b>299300 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
299300	E			299300	B

<b>Closing Rule Number:</b>		45.299500			
<b>Closing USSGL Account:</b>		299500 Estimated Cleanup Cost Liability			
<b>299500 Preclosing Balance</b>			<b>299500 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>			<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
299500	E			299500	B

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<b>Closing Rule Number:</b>		45.310000			
<b>Closing USSGL Account:</b>		310000 Unexpended Appropriations - Cumulative			
<b>310000 Preclosing Balance</b>			<b>310000 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
310000	E			310000	B
310100	E				
310200	E				
310300	E				
310500	E				
310600	E				
310700	E				
310710	E				
310800	E				
310900	E				

<b>Closing Rule Number:</b>		45.320000			
<b>Closing USSGL Account:</b>		320000 Appropriations Outstanding - Cumulative			
<b>320000 Preclosing Balance</b>			<b>320000 Beginning Balance</b>		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
320000	E			320000	B
320100	E				
320110	E				
320600	E				
320700	E				
320710	E				
320800	E				

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<b>Closing Rule Number:</b>		45.331000			
<b>Closing USSGL Account:</b>		331000 Cumulative Results of Operations			
<b>331000 Preclosing Balance</b>			<b>331000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>Reporting Type Code</b>		<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
331000	E	E/F/U		331000	B
510000	E	E/F/U			
510900	E	E/F/U			
520000	E	E/U			
520900	E	E/U			
531000	E	E/U			
531100	E	E/U			
531200	E	E/U			
531300	E	E/F/U			
531400	E	E/F/U			
531500	E	E/F/U			
531700	E	E/U			
531800	E	E/U			
531900	E	E/U			
532000	E	E/U			
532400	E	E/U			
532500	E	E/U			
532900	E	E/U			
540000	E	E/U			
540500	E	U			
540600	E	U			
540900	E	E/U			
550000	E	E/U			
550900	E	E/U			
560000	E	E/U			
560900	E	E/U			
561000	E	E/U			
561900	E	E/U			
564000	E	E/F/U			
564900	E	E/F/U			
565000	E	E/F/U			
565900	E	E/F/U			
570000	E	E/F/U			
570005	E	U			
570006	E	U			
570010	E	E/F/U			
570500	E	E/F/U			
570800	E	E/F/U			
570810	E	E/U			
570900	E	E/F/U			
571000	E	U			
571200	E	U			
571300	E	E/F/U			

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Closing Rule Number:		45.331000			
Closing USSGL Account:		331000 Cumulative Results of Operations			
331000 Preclosing Balance			331000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator
571400	E	E/F/U			
572000	E	E/F/U			
573000	E	E/F/U			
574000	E	E/F/U			
574500	E	E/F/U			
575000	E	E/F/U			
575500	E	E/F/U			
575600	E	E/F/U			
576000	E	E/F/U			
576500	E	E/F/U			
576600	E	E/F/U			
577500	E	E/F/U			
577600	E	E/F/U			
577700	E	U			
577800	E	U			
578000	E	E/F/U			
579000	E	E/F/U			
579001	E	U			
579010	E	U			
579100	E	E/F/U			
579200	E	E/F/U			
579500	E	E/U			
580000	E	E/F/U			
580100	E	E/F/U			
580200	E	E/F/U			
580300	E	E/F/U			
580400	E	E/F/U			
580500	E	E/F/U			
580600	E	E/F/U			
582000	E	E/F/U			
582100	E	E/F/U			
582200	E	E/F/U			
582300	E	E/F/U			
582400	E	E/F/U			
582500	E	E/F/U			
582600	E	E/F/U			
583000	E	E/F/U			
583100	E	E/F/U			
583200	E	E/F/U			
583300	E	E/F/U			
583400	E	E/F/U			
583500	E	E/F/U			
583600	E	E/F/U			

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Closing Rule Number:		45.331000			
Closing USSGL Account:		331000 Cumulative Results of Operations			
331000 Preclosing Balance			331000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator
589000	E	E/F/U			
589100	E	E/F/U			
589200	E	E/F/U			
589300	E	E/F/U			
589400	E	E/F/U			
589500	E	E/F/U			
589600	E	E/F/U			
590000	E	E/U			
590900	E	E/U			
591900	E	E/F/U			
591910	E	U			
592100	E	E/F/U			
592200	E	E/F/U			
592300	E	E/F/U			
593000	E	E/F/U			
593300	E	E/F/U			
593900	E	E/F/U			
599000	E	E/F/U			
599100	E	E/F/U			
599300	E	E/F/U			
599400	E	E/F/U			
599700	E	E/F/U			
599750	E	E/F/U			
599800	E	E/F/U			
599900	E	E/F/U			
610000	E	E/U			
615000	E	E/F/U			
619000	E	E/F/U			
619900	E	E/F/U			
631000	E	E/U			
632000	E	E/U			
633000	E	E/U			
633800	E	E			
634000	E	E/F/U			
640000	E	E/F/U			
650000	E	E/F/U			
660000	E	E/F/U			
661000	E	E/F/U			
671000	E	E/F/U			
671300	E	E/F/U			
672000	E	E/F/U			
673000	E	E/F/U			
679000	E	E/U			

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Closing Rule Number:		45.331000			
Closing USSGL Account:		331000 Cumulative Results of Operations			
331000 Preclosing Balance			331000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator
679300	E	E/F/U			
679500	E	E/U			
680000	E	E/U			
685000	E	E/U			
690000	E	E/U			
693000	E	E/F/U			
711000	E	E/U			
711100	E	E/U			
711200	E	E/U			
717100	E	E/F/U			
717200	E	E/F/U			
718000	E	E/U			
718100	E	E			
719000	E	E/U			
719090	E	U			
719100	E	E			
721000	E	E/U			
721100	E	E/U			
721200	E	E/U			
727100	E	E/F/U			
727200	E	E/F/U			
728000	E	E/U			
728100	E	E			
729000	E	E/U			
729090	E	U			
729100	E	E			
729200	E	E/U			
730000	E	E/U			
740000	E	E/U			
740100	E	E/U			
740500	E	E/U			
750000	E	E/F/U			
760000	E	E/F/U			
771000	E	U			



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<b>Closing Rule Number:</b>		45.340000			
<b>Closing USSGL Account:</b>		340000 Fiduciary Net Assets			
<b>340000 Preclosing Balance</b>			<b>340000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>Reporting Type Code</b>		<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
340000	E	F		340000	B
341000	E	F			
342000	E	F			
520000	E	F			
520900	E	F			
531000	E	F			
531100	E	F			
531200	E	F			
531700	E	F			
531800	E	F			
531900	E	F			
532000	E	F			
532400	E	F			
532500	E	F			
532900	E	F			
540000	E	F			
540900	E	F			
550000	E	F			
550900	E	F			
560000	E	F			
560900	E	F			
561000	E	F			
561900	E	F			
590000	E	F			
590900	E	F			
610000	E	F			
631000	E	F			
632000	E	F			
633000	E	F			
679000	E	F			
680000	E	F			
685000	E	F			
690000	E	F			
711000	E	F			
711100	E	F			
711200	E	F			
718000	E	F			
719000	E	F			
721000	E	F			
721100	E	F			
721200	E	F			
728000	E	F			
729000	E	F			

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<b>Closing Rule Number:</b>		45.340000			
<b>Closing USSGL Account:</b>		340000 Fiduciary Net Assets			
<b>340000 Preclosing Balance</b>			<b>340000 Beginning Balance</b>		
<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>	<b>Reporting Type Code</b>		<b>USSGL Account Number</b>	<b>Begin/End Indicator</b>
729200	E	F			
730000	E	F			
740000	E	F			
740100	E	F			
740500	E	F			