



Treasury Financial Manual

Bulletin No. 2017-16

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

Subject: Change to USSGL Supplement Bulletin No. 2017-06, U.S. Standard General Ledger (USSGL) - A Treasury Financial Manual (TFM) Supplement

- 1. Purpose**-This TFM bulletin notifies agencies that Part 1 and Part 2 of the [USSGL](#) Supplement has been revised for Fiscal Year (FY) 2017 and FY 2018.
- 2. Summary of Changes**-The Summary of Changes identifies specific revisions made to the USSGL. The summary header "Consolidated" refers to all changes to date for FY 2017 and FY 2018.
- 3. Changes by Part/Section/File**

Part 1-FY 2017 Reporting changes to files in Sections IV, V, VI, and VII:

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

- USSGL Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2017 GTAS Reporting

OMB Form and Content:

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

Section VI: Crosswalks to Reclassified Statements for FY 2017

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2017 Reporting

- Validation Summary
- Validation Detail
- Edit Summary
- Edit Detail

Part 2-FY 2018 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 Definition Report
- USSGL Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2018 GTAS Reporting

OMB Form and Content:

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

Section VI: Crosswalks to Reclassified Statements for FY 2018

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2018 Reporting

- Validation Summary
- Validation Detail
- Edit Summary
- Edit Detail
- Closing Edits

4. Effective Date

- Part 1, requirements for FY 2017, are effective immediately
- Part 2, requirements for FY 2018, are effective October 1, 2017

5. Inquiries

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

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Date: December 21, 2017

**U.S. Standard General Ledger
Summary of Changes
(Consolidated)**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
Bulletin No. 2017-16						
Part 1 Fiscal 2017						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	None				TC	
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV USSGL Proprietary and Budgetary Account Attribute Table:						
Attribute						
IV	None				ATT TBL	
USSGL						
IV	153200	Revised GTAS Fund Type Attribute Domain Values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2017-12	ATT TBL	23
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
Column						
V	None				BS	
Line						
V	19	Added USSGL account 240000	Bulletin No. 2017-16	2017-12	BS	2
V	27	Revised USSGL account 240000 Federal Non-Federal attribute domain values from "N/Z" to "N"	Bulletin No. 2017-16	2017-12	BS	2
Statement of Net Cost:						
Line						
V	None				SNC	
Footnote						
V	None				SNC	

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Statement of Changes in Net Position						
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
Statement of Custodial Activity:						
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
V	<u>Footnote</u>					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	1723	Added USSGL 438300	Bulletin No. 2017-16	2017-12	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	

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VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	2.1	Revised USSGL account 153200 GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2017-12	ATT TBL	23
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	46	Deleted fund families that no longer exist	Bulletin No. 2017-16	2017-11	VAL	14
VII	46E	Deleted exceptions for canceled TAS	Bulletin No. 2017-16	2017-11	VAL	14
VII	51E	Added pass exception for TAS 075X3966	Bulletin No. 2017-16	2017-12	VAL	7
VII	70E	Added pass exception for TAS 020 20172018 5445	Bulletin No. 2017-16	2017-12	VAL	7
VII	89	Added to restrict the use of USSGL account 153200	Bulletin No. 2017-16	2017-12	VAL	25
VII	89E	Added pass exceptions for TAS 015X6874, 020X6511.006, and 070X6511.004	Bulletin No. 2017-16	2017-12	VAL	25
VII	Edits					
	<u>Edit Number</u>					
VII	1	Added USSGL account 153200 and revised edit description	Bulletin No. 2017-16	2017-12	EDIT	25
VII	4	Added USSGL account 439700 with Authority Type Code "B"	Bulletin No. 2017-16	2017-11	EDIT	24
VII	50	Revised edit description	Bulletin No. 2017-16	2017-10	EDIT	2

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Bulletin No. 2017-16						
Part 2 Fiscal 2018						
I	<i>USSGL Chart of Accounts:</i>					
I	320110	Added	Bulletin No. 2017-16	2018-06	COA	12
I	415900	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	415901	Added	Bulletin No. 2017-16	2018-06	COA	1
I	439400	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439401	Added	Bulletin No. 2017-16	2018-06	COA	1
I	439700	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439701	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439800	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439801	Added	Bulletin No. 2017-16	2018-06	COA	1
II	<i>USSGL Accounts and Definitions:</i>					
II	320110	Added	Bulletin No. 2017-16	2018-06	DEF	12
II	415900	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	415901	Added	Bulletin No. 2017-16	2018-06	DEF	1
II	439400	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439401	Added	Bulletin No. 2017-16	2018-06	DEF	1
II	439700	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439701	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439800	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439801	Added	Bulletin No. 2017-16	2018-06	DEF	1
III	<i>USSGL Account Transactions:</i>					
III	A124	Revised	Bulletin No. 2017-16	2018-06	TC	1
III	A214	Added	Bulletin No. 2017-16	2018-06	TC	1
III	A215	Added	Bulletin No. 2017-16	2018-06	TC	1
III	A216	Added	Bulletin No. 2017-16	2018-06	TC	1
III	D114	Revised	Bulletin No. 2017-16	2018-06	TC	27
III	D120	Revised	Bulletin No. 2017-16	2018-06	TC	27
III	F302	Revised	Bulletin No. 2017-16	2018-06	TC	1
III	F394	Added	Bulletin No. 2017-16	2018-06	TC	1
III	F395	Added	Bulletin No. 2017-16	2018-06	TC	1
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Program Indicator	Revised the Program Indicator Code to be the Disaster Emergency Fund Code. Revised the description and the domain values.	Bulletin No. 2017-16	2018-06	ADR	28

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IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Program Indicator	Deleted all Program Indicator Code attribute domain values from the following USSGL Accounts: 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 640000, 680000, 685000, 690000, 711000, 711100, 711200, 718000, 719000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, and 760000. Added new Disaster Emergency Fund Code attribute domain values for all budgetary USSGL accounts except 411990, 411991, 411992, 411993, 411994, 417590, 417690, 420190, 429590, 435190, 439190, 462090, and 462091 as approved by OMB.	Bulletin No. 2017-16	2018-06	ATT TBL	28
	<u>USSGL</u>					
IV	131900	Revised Federal Non-Federal attribute domain values from "F/N" to "N"	Bulletin No. 2017-16	2018-06	ATT TBL	4
IV	153200	Revised GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2018-01	ATT TBL	23
IV	320110	Added	Bulletin No. 2017-16	2018-06	ATT TBL	12
IV	415900	Revised Apportionment Category attribute domain values from "E" to blank.	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	415901	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	439401	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	439701	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	439801	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	3	Deleted USSGL account 131900	Bulletin No. 2017-16	2018-06	BS	4
V	19	Added USSGL account 240000	Bulletin No. 2017-16	2018-01	BS	2
V	27	Revised USSGL account 240000 Federal Non-Federal attribute domain values from "N/Z" to "N"	Bulletin No. 2017-16	2018-01	BS	2
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					
V	Program Indicator	Deleted	Bulletin No. 2017-16	2018-06	SNC	28
V	<u>Line</u>					

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V	1	Added Footnote "4" in the Additional Info column and Deleted Program Indicator attribute domain value "P" for USSGL accounts 640000, 680000, 685000, 690000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, 760000	Bulletin No. 2017-16	2018-06	SNC	28
V	2	Added Footnote "4" in the Additional Info column and Deleted Program Indicator attribute domain value "P" for USSGL accounts 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 711000, 711100, 711200, 718000, 719000	Bulletin No. 2017-16	2018-06	SNC	28
V	6	Added Footnote "5" in the Additional Info column and Deleted Program Indicator attribute domain value "Q" for USSGL accounts 640000, 680000, 685000, 690000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, 760000	Bulletin No. 2017-16	2018-06	SNC	28
V	7	Added Footnote "5" in the Additional Info column and Deleted Program Indicator attribute domain value "Q" for USSGL accounts 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 711000, 711100, 711200, 718000, 719000	Bulletin No. 2017-16	2018-06	SNC	28
V	<u>Footnote</u>					
V	4	Added footnote	Bulletin No. 2017-16	2018-06	SNC	28
V	5	Added footnote	Bulletin No. 2017-16	2018-06	SNC	28
	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1020	Added USSGL accounts 439401, 439701, 439801	Bulletin No. 2017-16	2018-06	SBR	1
V	1290	Added USSGL account 415901, 439401	Bulletin No. 2017-16	2018-06	SBR	1

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V	1490	Added USSGL account 415901	Bulletin No. 2017-16	2018-06	SBR	1
V	1890	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SBR	1
V	Footnote					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	Apportionment Category	Deleted from USSGL account 415900	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	Line					
V	1020	Added USSGL accounts 415901, 439401 and 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	1023	Added USSGL account 415901	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	1035	Added USSGL accounts 439401, 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	1723	Added USSGL 438300	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	1080	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	3001	Revised Debit Credit Code attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	3050	Revised Debit Credit Code attribute domain value from "D" to "D/C" for accounts 487100 and 497100	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	5091	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5092	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5094	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5095	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None					
VI	Line					
VI	2.1	Revised USSGL account 153200 GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2018-01	RBS	23
V	3.3	Deleted USSGL account 131900	Bulletin No. 2017-16	2018-06	RBS	4
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					

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VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<u>Validations and Edits</u>					
VII	<u>Validations</u>					
	<u>Validation Number</u>					
VII	17E	Added fail exception for USSGL account 439801	Bulletin No. 2017-16	2018-06	VAL	9
VII	44	Added USSGL accounts 439401, 439701, and 439801	Bulletin No. 2017-16	2018-06	VAL	9
VII	44E	Added pass exceptions for multiple TAS	Bulletin No. 2017-16	2018-06	VAL	7
VII	46	Deleted Fund Families that no longer exist	Bulletin No. 2017-16	2018-01	VAL	14
VII	46E	Deleted exceptions for canceled TAS	Bulletin No. 2017-16	2018-01	VAL	14
VII	51E	Added pass exception for TAS	Bulletin No. 2017-16	2018-01	VAL	7
VII	70E	Added pass exception for TAS	Bulletin No. 2017-16	2018-01	VAL	7
VII	81	Added USSGL account 415901	Bulletin No. 2017-16	2018-06	VAL	9
VII	89	Added to restrict the use of USSGL account 153200	Bulletin No. 2017-16	2018-01	VAL	25
VII	89E	Added pass exceptions for TAS 015X6874, 020X6511.006, and 070X6511.004	Bulletin No. 2017-16	2018-01	VAL	25
VII	90	Added to restrict the use of Disaster Emergency Fund Codes "A", "B", "C", "D", and "E"	Bulletin No. 2017-16	2018-06	VAL	28
VII	90E	Added pass exceptions	Bulletin No. 2017-16	2018-06	VAL	28
VII	<u>Edits</u>					
	<u>Edit Number</u>					
VII	1	Added USSGL account 153200 and revised edit description	Bulletin No. 2017-16	2018-01	EDIT	25
VII	4	Added USSGL account 439700 with Authority Type Code "B"	Bulletin No. 2017-16	2018-01	EDIT	24
VII	4	Deleted USSGL account 439500	Bulletin No. 2017-16	2018-01	EDIT	2
VII	4	Added USSGL accounts 439401 and 439801	Bulletin No. 2017-16	2018-06	EDIT	9
VII	19	Added USSGL accounts 439401, 439701 and 439801	Bulletin No. 2017-16	2018-06	EDIT	9
VII	21	Added USSGL accounts 415901, 439401, and 439801 to closing groups 420100, 439400, and 439800 respectively	Bulletin No. 2017-16	2018-06	EDIT	9
VII	23	Added USSGL account 320110	Bulletin No. 2017-16	2018-06	EDIT	9
VII	24	Added USSGL accounts 415901, 439401, and 439801	Bulletin No. 2017-16	2018-06	EDIT	9
VII	45	Added USSGL account 320110 to closing group 320000	Bulletin No. 2017-16	2018-06	EDIT	9

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VII	46	Added USSGL accounts 415901, 439401, and 439801	Bulletin No. 2017-16	2018-06	EDIT	9
VII	47	Added USSGL accounts 415901, 439401, and 439801	Bulletin No. 2017-16	2018-06	EDIT	9
VII	49	Deleted BETCs "APINDYEC" and "APINDYED"	Bulletin No. 2017-16	2018-03	EDIT	2
VII	50	Revised edit description	Bulletin No. 2017-16	2018-01	EDIT	2
VII	50	Deleted BETCs "APINDYEC" and "APINDYED" and revised edit description	Bulletin No. 2017-16	2018-03	EDIT	2
VII	53	Set to be non-fatal starting in FY18 Period 08	Bulletin No. 2017-16	2018-06	EDIT	1
VII	54	Set to be non-fatal starting in FY18 Period 08	Bulletin No. 2017-16	2018-06	EDIT	1
VII	67	Added by renumbering Edit 900; set to go fatal in FY18 Period 09	Bulletin No. 2017-16	2018-06	EDIT	1
VII	68	Added by renumbering Edit 910; set to go fatal in FY18 Period 09	Bulletin No. 2017-16	2018-06	EDIT	1
VII	69	Added to ensure the balances on accounts using Disaster Emergency Fund Code "A" net to zero	Bulletin No. 2017-16	2018-06	EDIT	28
VII	70	Added to ensure the balances on accounts using Disaster Emergency Fund Code "B" net to zero	Bulletin No. 2017-16	2018-06	EDIT	28
VII	71	Added to ensure the balances on accounts using Disaster Emergency Fund Code "C" net to zero	Bulletin No. 2017-16	2018-06	EDIT	28
VII	72	Added to ensure the balances on accounts using Disaster Emergency Fund Code "D" net to zero	Bulletin No. 2017-16	2018-06	EDIT	28
VII	73	Added to ensure the balances on accounts using Disaster Emergency Fund Code "E" net to zero	Bulletin No. 2017-16	2018-06	EDIT	28
VII	74	Added to ensure the balance on SF133 line 1050 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	75	Added to ensure the balance on SF133 line 1160 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	76	Added to ensure the balance on SF133 line 1180 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	77	Added to ensure the balance on SF133 line 1340 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	78	Added to ensure the balance on SF133 line 1540 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	79	Added to ensure the balance on SF133 line 1750 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	80	Added to ensure the balance on SF133 line 1260 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	81	Added to ensure the balance on SF133 line 1280 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	82	Added to ensure the balance on SF133 line 1440 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	83	Added to ensure the balance on SF133 line 1640 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	84	Added to ensure the balance on SF133 line 1850 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	85	Added to ensure the balance on SF133 line 4030 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	86	Added to ensure the balance on SF133 line 4033 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	87	Added to ensure the balance on SF133 line 4034 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	88	Added to ensure the balance on SF133 line 4120 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	89	Added to ensure the balance on SF133 line 4123 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	90	Added to ensure the balance on SF133 line 4124 is less than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	91	Added to ensure the balance on SF133 line 4010 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	92	Added to ensure the balance on SF133 line 4011 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	93	Added to ensure the balance on SF133 line 4100 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	94	Added to ensure the balance on SF133 line 4101 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1
VII	95	Added to ensure the balance on SF133 line 4110 is greater than or equal to zero	Bulletin No. 2017-16	2018-06	EDIT	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	96	Added to ensure the balance on SF133 line 4010 is less than or equal to the balance on SF133 line 4000	Bulletin No. 2017-16	2018-06	EDIT	1
VII	97	Added to ensure the balance on SF133 line 4100 is less than or equal to the balance on SF133 line 4090	Bulletin No. 2017-16	2018-06	EDIT	1
VII	900	Renumbered as Edit 67	Bulletin No. 2017-16	2018-06	EDIT	1
VII	910	Renumbered as Edit 68	Bulletin No. 2017-16	2018-06	EDIT	1
VII	950	Added to verify custodial activity in USSGL account 298000	Bulletin No. 2017-16	2018-03	EDIT	26
VII	951	Added to verify custodial activity in USSGL account 298500	Bulletin No. 2017-16	2018-03	EDIT	26
Bulletin No. 2017-07						
Part 1 Fiscal 2017						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	A145	Added	Bulletin No. 2017-07	2017-10	TC	1
III	B110	Revised	Bulletin No. 2017-07	2017-10	TC	21
III	D405	Added	Bulletin No. 2017-07	2017-10	TC	21
III	F317	Added	Bulletin No. 2017-07	2017-10	TC	1
III	G110	Revised	Bulletin No. 2017-07	2017-10	TC	22
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	579000	Deleted Trading Partner Attribute Domain Value "####" and Trading Partner Main Attribute Domain Value "####"	Bulletin No. 2017-07	2017-10	ATT TBL	2
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
<u>Column</u>						
V	None				BS	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	<u>Line</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	None				SNC	
V	Footnote					
V	None				SNC	
	Statement of Changes in Net Position					
V	<u>Line</u>					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
V	Footnote					
V	None				SBR	
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	0910	Added	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	0911	Added	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1
V	4010	Added header "Outlays, gross"	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1
V	4100	Added header "Outlays, gross"	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	32E	Added pass exception for TAS 339 X 1402	Bulletin No. 2017-07	2017-09	VAL	7
VII	39E	Added pass exception for TAS 339 X 1402	Bulletin No. 2017-07	2017-09	VAL	7
VII	Edits					
	<u>Edit Number</u>					
VII	4 (old)	Deleted	Bulletin No. 2017-07	2017-10	EDIT	2
VII	4 (new)	Replaced by Edit 994; Set to be fatal for periods 11 and 12	Bulletin No. 2017-07	2017-10	EDIT	2

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	49	Added USSGL account 411990, 411991, 411992, 419993, and 419994	Bulletin No. 2017-07	2017-09	EDIT	11
VII	49	Removed BETC "RS"; Set to be fatal for periods 10, 11, and 12	Bulletin No. 2017-07	2017-10	EDIT	2
VII	50	Removed USSGL account 310600 and BETCs "RS", "SW", "SWYE", and "SWYERV"; Set to be fatal for periods 10, 11, 12	Bulletin No. 2017-07	2017-10	EDIT	2
VII	994 (old)	Added USSGL 135990 Ending to the left side and USSGL 439500 Ending to the right side. Removed USSGL 413600 Beginning from the right side.	Bulletin No. 2017-07	2017-09	EDIT	2
VII	994 (old)	Modified edit set-up so it applies to Account Type Code "EXPND" only	Bulletin No. 2017-07	2017-10	EDIT	2
VII	994 (old)	Renumbered as Edit 4; Modified title, description, and labels.	Bulletin No. 2017-07	2017-10	EDIT	2
Bulletin No. 2017-07						
Part 2 Fiscal 2018						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	A145	Added	Bulletin No. 2017-07	2018-01	TC	1
III	B110	Revised	Bulletin No. 2017-07	2018-01	TC	21
III	D405	Added	Bulletin No. 2017-07	2018-01	TC	21
III	F317	Added	Bulletin No. 2017-07	2018-01	TC	1
III	G110	Revised	Bulletin No. 2017-07	2018-01	TC	22
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	579000	Deleted Trading Partner Attribute Domain Value "####" and Trading Partner Main Attribute Domain Value "####"	Bulletin No. 2017-07	2018-01	ATT TBL	2
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
<u>Column</u>						
V	None				BS	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	<u>Line</u>					
V	None				BS	
V	<u>Footnote</u>					
V	None				BS	
Statement of Net Cost:						
V	<u>Line</u>					
V	None				SNC	
V	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position:						
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
Statement of Custodial Activity:						
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
V	<u>Footnote</u>					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	<u>Column</u>					
V	None				SF 133/Schedule P	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Line					
V	0900	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account numbers 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	0910	Added	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	0911	Added	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1021	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1029	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1033	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1081	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1089	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1093	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1100	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1103	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1104	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1135	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1170	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1200	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1236	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1270	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1300	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 404200 and 414100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1300	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 414300	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1400	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 404200 and 414100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1400	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 414300	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1422	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account numbers 414600 and 415900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1500	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 403200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1600	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 403200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1700	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, and 427700	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1726	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1800	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, and 427700	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1825	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1955	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2001	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2002	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2003	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2101	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2102	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2103	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2170	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2180	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2501	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2502	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3001	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 487100 and 497100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3010	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3011	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3020	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3040	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3041	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3050	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 487100 and 497100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4010	Added header "Outlays, gross"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4011	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1

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V	4030	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4033	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 426100, 426200, 426500, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4052	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4053	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4054	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4100	Added header "Outlays, gross"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4101	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4110	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4120	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4123	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 426100, 426200, 426500, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4142	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4143	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4144	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	Column					
VI	None					
VI	Line					
VI	None				RBS	
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	

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VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	32E	Deleted exception for TAS 075 20162016 0344	Bulletin No. 2017-07	2018-01	VAL	2
VII	Edits					
	Edit Number					
VII	4 (old)	Deleted	Bulletin No. 2017-07	2018-01	EDIT	2
VII	4 (new)	Replaced by Edit 994; Set to be fatal for periods 10, 11 and 12	Bulletin No. 2017-07	2018-01	EDIT	2
VII	49	Added USSGL account 411990, 411991, 411992, 419993, and 419994	Bulletin No. 2017-07	2018-01	EDIT	11
VII	49	Removed BETC "RS"; Set to be fatal for all of FY 18	Bulletin No. 2017-07	2018-01	EDIT	2
VII	50	Removed USSGL account 310600 and BETCs "RS", "SW", "SWYE", and "SWYERV"; Set to be fatal for all of FY 18	Bulletin No. 2017-07	2018-01	EDIT	2
VII	994(old)	Added USSGL 135990 Ending to the left side and USSGL 439500 Ending to the right side. Removed USSGL 413600 Beginning from the right side.	Bulletin No. 2017-07	2018-01	EDIT	2
VII	994(old)	Modified edit set-up so it applies to Account Type Code "EXPND" only	Bulletin No. 2017-07	2018-01	EDIT	2
VII	994(old)	Renumbered as Edit 4; Modified title, description, and labels.	Bulletin No. 2017-07	2018-01	EDIT	2
Bulletin No. 2017-06						
Part 1 Fiscal 2017						
The title of the General fund in the TFM has been revised to "General Fund of the U.S. Government." This will impact all sections of the TFM.						
I	USSGL Chart of Accounts:					
			Bulletin No. 2017-06	2017-09	COA	11
I	119090	Added	Bulletin No. 2017-06	2017-09	COA	11
I	119300	Deleted	Bulletin No. 2017-06	2017-09	COA	11
I	135090	Added	Bulletin No. 2017-06	2017-09	COA	11
I	135990	Added	Bulletin No. 2017-06	2017-09	COA	11
I	411991	Added	Bulletin No. 2017-06	2017-09	COA	11
I	411992	Added	Bulletin No. 2017-06	2017-09	COA	11
I	411993	Added	Bulletin No. 2017-06	2017-09	COA	11

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I	411994	Added	Bulletin No. 2017-06	2017-09	COA	11
I	415900	Revised	Bulletin No. 2017-06	2017-09	COA	1
I	426800	Added	Bulletin No. 2017-06	2017-09	COA	16
I	429590	Added	Bulletin No. 2017-06	2017-09	COA	11
I	435190	Added	Bulletin No. 2017-06	2017-09	COA	11
I	462091	Added	Bulletin No. 2017-06	2017-09	COA	11
I	591910	Added	Bulletin No. 2017-06	2017-09	COA	11
I	719100	Revised	Bulletin No. 2017-06	2017-09	COA	16
I	729100	Revised	Bulletin No. 2017-06	2017-09	COA	16
II	<i>USSGL Accounts and Definitions:</i>					
II	109000	Revised	Bulletin No. 2017-06	2017-09	DEF	8
II	119090	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	119300	Deleted	Bulletin No. 2017-06	2017-09	DEF	11
II	135090	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	135990	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	411991	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	411992	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	411993	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	411994	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	415900	Revised	Bulletin No. 2017-06	2017-09	DEF	5
II	426800	Added	Bulletin No. 2017-06	2017-09	DEF	16
II	429590	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	435190	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	462091	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	591910	Added	Bulletin No. 2017-06	2017-09	DEF	11
II	719100	Revised	Bulletin No. 2017-06	2017-09	DEF	16
II	729100	Revised	Bulletin No. 2017-06	2017-09	DEF	16
III	<i>USSGL Account Transactions:</i>					
III	A202	Revised	Bulletin No. 2017-06	2017-09	TC	19
III	A204	Revised	Bulletin No. 2017-06	2017-09	TC	19
III	A206	Added	Bulletin No. 2017-06	2017-09	TC	19
III	A208	Added	Bulletin No. 2017-06	2017-09	TC	19
III	B105	Added	Bulletin No. 2017-06	2017-09	TC	19
III	B210	Added	Bulletin No. 2017-06	2017-09	TC	16
III	B446	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C113	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C115	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C118	Revised	Bulletin No. 2017-06	2017-09	TC	19

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III	C119	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C126	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C127	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C157	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C419	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C423	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C600	Added	Bulletin No. 2017-06	2017-09	TC	16
III	C601	Added	Bulletin No. 2017-06	2017-09	TC	16
III	D147	Added	Bulletin No. 2017-06	2017-09	TC	19
III	D149	Added	Bulletin No. 2017-06	2017-09	TC	19
III	D150	Added	Bulletin No. 2017-06	2017-09	TC	19
III	D610	Added	Bulletin No. 2017-06	2017-09	TC	16
III	D612	Added	Bulletin No. 2017-06	2017-09	TC	16
III	D614	Added	Bulletin No. 2017-06	2017-09	TC	16
III	D616	Added	Bulletin No. 2017-06	2017-09	TC	16
III	H400	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H402	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H406	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H410	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H412	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H420	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H422	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H424	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H426	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H428	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H430	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H432	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H434	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H436	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H438	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H440	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H442	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H444	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H446	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H448	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H449	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H450	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H480	Added	Bulletin No. 2017-06	2017-09	TC	11
III	H480	Added	Bulletin No. 2017-06	2017-09	TC	11
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					

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IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	USSGL					
IV	119090	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	119300	Deleted	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	132500	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	135090	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	135990	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	137300	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	214000	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	292000	Revised TAS Status Code attribute domain values from "U/E" to U/E/C"	Bulletin No. 2017-06	2017-09	ATT TBL	3
IV	411991	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	411992	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	411993	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	411994	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	426800	Added	Bulletin No. 2017-06	2017-09	ATT TBL	16
IV	429590	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	435190	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	462090	Added Prior Year Adjustment Code attribute domain values "B/P/X"	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	462091	Added	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	531000	Revised Exchange Nonexchange Code attribute domain values from "T/X" to "E/T/X"	Bulletin No. 2017-06	2017-09	ATT TBL	13
IV	531100	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	579000	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "Z"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	579100	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "F"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	591910	Added	Bulletin No. 2017-06	2017-09	ATT TBL	12
IV	599000	Revised Exchange Nonexchange Code attribute domain values from "T/X" to "E/T/X"	Bulletin No. 2017-06	2017-09	ATT TBL	13
IV	599100	Revised Exchange Nonexchange Code attribute domain values from "T/X" to "E/T/X"	Bulletin No. 2017-06	2017-09	ATT TBL	13
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	711100	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	719090	Added Budgetary Impact Indicator attribute domain values "D/E"; Added Exchange Nonexchange Code attribute domain values "T/X"	Bulletin No. 2017-06	2017-09	ATT TBL	11
IV	721100	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	721200	Revised Federal Non-Federal Code attribute domain values from "F/Z" to "F"	Bulletin No. 2017-06	2017-09	ATT TBL	4

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IV	729000	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	ATT TBL	4
IV	729090	Added Budgetary Impact Indicator attribute domain values "D/E"; Added Exchange Nonexchange Code attribute domain values "T/X"	Bulletin No. 2017-06	2017-09	ATT TBL	11
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	3	Deleted USSGL accounts 132500 and 137300	Bulletin No. 2017-06	2017-09	BS	4
V	7	Added USSGL account 119090	Bulletin No. 2017-06	2017-09	BS	11
V	7	Deleted USSGL account 119300	Bulletin No. 2017-06	2017-09	BS	11
V	11	Added USSGL account 135090	Bulletin No. 2017-06	2017-09	BS	11
V	11	Added USSGL account 135990	Bulletin No. 2017-06	2017-09	BS	11
V	17	Revised USSGL account 214000 Federal Non-Federal attribute domain values from "F/G" to "F"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 579000 Federal Non-Federal attribute domain values from "G/Z" to "Z"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 579100 Federal Non-Federal attribute domain values from "G/Z" to "F"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 633000 Federal Non-Federal attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 721200 Federal Non-Federal attribute domain values from "F/Z" to "F"	Bulletin No. 2017-06	2017-09	BS	4
V	32	Revised USSGL account 729000 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 579000 Federal Non-Federal attribute domain values from "G/Z" to "Z"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 579100 Federal Non-Federal attribute domain values from "G/Z" to "F"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 633000 Federal Non-Federal attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4

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V	33	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 721200 Federal Non-Federal attribute domain values from "F/Z" to "F"	Bulletin No. 2017-06	2017-09	BS	4
V	33	Revised USSGL account 729000 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	BS	4
Statement of Net Cost:						
V	<u>Line</u>					
V	1	Revised USSGL account 633000 Federal Non-Federal attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	1	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	1	Revised USSGL account 729090 Exchange Nonexchange Code attribute domain value to "X"	Bulletin No. 2017-06	2017-09	SNC	11
V	2	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	2	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	2	Revised USSGL account 719090 Exchange Nonexchange Code attribute domain value to "X"	Bulletin No. 2017-06	2017-09	SNC	11
V	6	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	7	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	7	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	SNC	4
V	7	Deleted USSGL account 729090	Bulletin No. 2017-06	2017-09	SNC	11
V	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position						
V	<u>Line</u>					
V	6	Revised USSGL account 531000 Exchange Nonexchange Code attribute domain values from "T" to "E/T"	Bulletin No. 2017-06	2017-09	SCNP	13
V	9	Deleted USSGL account 711200	Bulletin No. 2017-06	2017-09	SCNP	4
V	9	Added USSGL accounts 719090 and 729090	Bulletin No. 2017-06	2017-09	SCNP	11
V	13	Deleted USSGL account 711200	Bulletin No. 2017-06	2017-09	SCNP	4
V	13	Added USSGL accounts 719090 and 729090	Bulletin No. 2017-06	2017-09	SCNP	11

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V	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
	Line					
V	1890	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SBR	16
V	4176	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SBR	16
V	4187	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SBR	16
V	Footnote					
V	None				SBR	
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
V	Column					
V	None				SF 133/Schedule P	
	Line					
V	1020	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	16
V	1100	Added USSGL account 411900 with SF 133 TAS Status attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG"	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	1
V	1800	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	16
V	2170	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 498200	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	2
V	4123	Added USSGL account 426800	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	16
V	5110	Added USSGL account 411991	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	5111	Added USSGL account 411992	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	5112	Added USSGL account 119333	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	5113	Added USSGL accounts 119306, 119307, 119309	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	5114	Added USSGL account 411993	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	5115	Added USSGL account 411994	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11

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V	5116	Added USSGL account 462091	Bulletin No. 2017-06	2017-09	SF 133/Schedule P	11
V	Footnote					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	2.1	Added USSGL account 119090	Bulletin No. 2017-06	2017-09	RBS	11
VI	2.1	Deleted USSGL account 119300	Bulletin No. 2017-06	2017-09	RBS	11
VI	2.3	Added USSGL account 135090	Bulletin No. 2017-06	2017-09	RBS	11
VI	2.3	Added USSGL account 135990	Bulletin No. 2017-06	2017-09	RBS	11
VI	3.11	Revised line title from "Other assets (without reciprocals) (RC 29)" to "Other assets (without reciprocals) (line inactive for FY2017) (RC 29)"	Bulletin No. 2017-06	2017-09	RBS	4
VI	3.11	Deleted USSGL accounts 132500 and 137300	Bulletin No. 2017-06	2017-09	RBS	4
VI	7.10	Revised line title	Bulletin No. 2017-06	2017-09	RBS	12
VI	7.11	Deleted USSGL account 214000	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 579000 Federal Non-Federal attribute domain values from "G/Z" to "Z"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 579100 Federal Non-Federal attribute domain values from "G/Z" to "F"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 633000 Federal Non-Federal attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 721200 Federal Non-Federal attribute domain values from "F/Z" to "F"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.1	Revised USSGL account 729000 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 531100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 579000 Federal Non-Federal attribute domain values from "G/Z" to "Z"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 579100 Federal Non-Federal attribute domain values from "G/Z" to "F"	Bulletin No. 2017-06	2017-09	RBS	4

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VI	9.2	Added USSGL account 591910	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 633000 Federal Non-Federal attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 711100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 721100 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 721200 Federal Non-Federal attribute domain values from "F/Z" to "F"	Bulletin No. 2017-06	2017-09	RBS	4
VI	9.2	Revised USSGL account 729000 Federal Non-Federal attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2017-06	2017-09	RBS	4
VI	Footnote					
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	Line					
VI	2	Revised USSGL account 729090 Exchange Nonexchange attribute domain value to "X"	Bulletin No. 2017-06	2017-09	RSNC	11
VI	7.5 (old)	Moved to 12.3	Bulletin No. 2017-06	2017-09	RSNC	18
VI	7.6 (old)	Revised line number from 7.6 to 7.5	Bulletin No. 2017-06	2017-09	RSNC	18
VI	7.7 (old)	Revised line number from 7.7 to 7.6	Bulletin No. 2017-06	2017-09	RSNC	18
VI	7.8 (new)	Deleted USSGL accounts 633000 and 721100	Bulletin No. 2017-06	2017-09	RSNC	4
VI	7.8 (old)	Revised line number from 7.8 to 7.7	Bulletin No. 2017-06	2017-09	RSNC	18
VI	7.9 (old)	Revised line number from 7.9 to 7.8	Bulletin No. 2017-06	2017-09	RSNC	18
VI	8	Revised calculation "This line is the sum of 7.1 through 7.8."	Bulletin No. 2017-06	2017-09	RSNC	4
VI	11	Revised USSGL account 719090 Exchange Nonexchange attribute domain value to "X"	Bulletin No. 2017-06	2017-09	RSNC	11
VI	12.3 (old)	Revised line number from 12.3 to 12.4	Bulletin No. 2017-06	2017-09	RSNC	18
VI	12.4 (old)	Revised line number from 12.4 to 12.5	Bulletin No. 2017-06	2017-09	RSNC	18
VI	12.5 (old)	Revised line number from 12.5 to 12.6	Bulletin No. 2017-06	2017-09	RSNC	18
VI	12.6 (old)	Revised line number from 12.6 to 12.7	Bulletin No. 2017-06	2017-09	RSNC	18
VI	12.7 (new)	Deleted USSGL accounts 531100 and 711100	Bulletin No. 2017-06	2017-09	RSNC	4
VI	13	Revised calculation "This line is the sum of 12.1 through 12.7."	Bulletin No. 2017-06	2017-09	RSNC	4
VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	Line					

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VI	5.7	Added USSGL accounts 719090 and 729090; Revised Exchange Nonexchange attribute domain value from "T" to "E/T" for USSGL accounts 531000, 599000 and 599100	Bulletin No. 2017-06	2017-09	RSOCNP	11,13
VI	6.2	Added USSGL account 579100	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.12 (new)	Added	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.12 (new)	Added USSGL account 591900	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.12 (old)	Revised line number from 7.12 to 7.13; Revised line title	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.13 (old)	Revised line number from 7.13 to 7.14	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.14 (new)	Revised Federal Non-Federal attribute domain values from "G/Z" to "Z" for USSGL account 579000; Deleted USSGL accounts 531100, 591900, 711100, 721100, 721200 and 729000	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.14 (old)	Revised line number from 7.14 to 7.15	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.15 (old)	Revised line number from 7.15 to 7.16	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.16 (old)	Revised line number from 7.16 to 7.17; Revised line title	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.17 (old)	Revised line number from 7.17 to 7.18	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.18 (old)	Revised line number from 7.18 to 7.20	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.19 (new)	Added	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.19 (new)	Added USSGL account 591910	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	7.20	Revised calculation "This line is calculated. Equals sum of lines 7.1 through 7.19."	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	8.4	Revised line title	Bulletin No. 2017-06	2017-09	RSOCNP	12
VI	8.5	Revised line title	Bulletin No. 2017-06	2017-09	RSOCNP	12
VI	8.7	Revised Federal Non-Federal attribute domain values from "G/Z" to "Z" for USSGL account 579000; Deleted USSGL account 579100	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	8.7	Revised Exchange Nonexchange attribute domain value from "T" to "E/T" for USSGL accounts 599000 and 599100	Bulletin No. 2017-06	2017-09	RSOCNP	13
VI	8.8	Revised line title	Bulletin No. 2017-06	2017-09	RSOCNP	12
VI	10	Revised calculation "This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9."	Bulletin No. 2017-06	2017-09	RSOCNP	4
VI	Footnote					
VI	5	Revised	Bulletin No. 2017-06	2017-09	RSOCNP	12
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	27E	Updated pass exceptions for TAS 012 X 4158 and 086 X 4587 for 2018	Bulletin No. 2017-06	2017-09	VAL	6
VII	32E	Added pass exception for TAS 075 20162016 0344	Bulletin No. 2017-06	2017-06	VAL	7
VII	33	Revised description to say "General Fund of the U.S. Government"	Bulletin No. 2017-06	2017-09	VAL	2
VII	33E	Revised description to say "General Fund of the U.S. Government"	Bulletin No. 2017-06	2017-09	VAL	2
VII	35	Revised description and error message to say "General Fund of the U.S. Government"	Bulletin No. 2017-06	2017-09	VAL	2

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	35E	Revised description and error message to say "General Fund of the U.S. Government"	Bulletin No. 2017-06	2017-09	VAL	2
VII	53	Added USSGL account 426800; Revised description and error message	Bulletin No. 2017-06	2017-09	VAL	9
VII	53E	Revised description and error message	Bulletin No. 2017-06	2017-09	VAL	9
VII	55	Deleted USSGL account 633000; Revised title and description	Bulletin No. 2017-06	2017-09	VAL	9
VII	55E	Revised title and description	Bulletin No. 2017-06	2017-09	VAL	9
VII	61	Deleted	Bulletin No. 2017-06	2017-09	VAL	9
VII	65E	Added pass exception for Fund Family 075 0344	Bulletin No. 2017-06	2017-06	VAL	7
VII	69E	Added pass exception for annual TAS in Fund Family 075 0580 to use USSGL account 412800	Bulletin No. 2017-06	2017-06	VAL	7
VII	75	Revised title and description to say "General Fund of the U.S. Government"	Bulletin No. 2017-06	2017-09	VAL	2
VII	76	Added ten new USSGLs accounts for IMF; Deleted USSGL account 119300; Revised description and error message	Bulletin No. 2017-06	2017-09	VAL	9
VII	76E	Revised description and error message	Bulletin No. 2017-06	2017-09	VAL	9
VII	78	Deleted USSGL accounts 721200 and 729000 with Federal Non-Federal attribute domain value of "Z"	Bulletin No. 2017-06	2017-09	VAL	9
VII	85	Added to limit the use of USSGL 292000 on a C-TAS	Bulletin No. 2017-06	2017-09	VAL	9
VII	85E	Added pass exception for AIDs 017, 021, 057, 096, and 097	Bulletin No. 2017-06	2017-09	VAL	9
VII	Edits					
	<u>Edit Number</u>					
VII	3	Added USSGL accounts 429590 and 462091	Bulletin No. 2017-06	2017-09	EDIT	9
VII	7	Deleted USSGL account 119300	Bulletin No. 2017-06	2017-09	EDIT	9
VII	21	Added closing groups for USSGLs 429590 and 462091; Added USSGL 426800 to closing group 420100 and USSGLs 411991, 411992, 411993, 411994, and 435190 to closing group 420190.	Bulletin No. 2017-06	2017-09	EDIT	9
VII	22	Added USSGLs 119090, 135090, and 135990; Deleted USSGL 119300	Bulletin No. 2017-06	2017-09	EDIT	9
VII	23	Added USSGLs 119090, 135090, 135990, and 591910; Deleted USSGL 119300	Bulletin No. 2017-06	2017-09	EDIT	9
VII	24	Added USSGLs 411991, 411992, 411993, 411994, 426800, 429590, 435190 and 462091	Bulletin No. 2017-06	2017-09	EDIT	9
VII	43	Revised	Bulletin No. 2017-06	2017-09	EDIT	2
VII	44	Converted to a Reclassified Balance Sheet check of Assets vs. Liabilities and Net Position	Bulletin No. 2017-06	2017-09	EDIT	2
VII	45	Added closing groups for USSGLs 119090, 135090, and 135990; Added USSGL 591910 to closing group 331000; Deleted closing group 119300.	Bulletin No. 2017-06	2017-09	EDIT	9
VII	46	Added USSGLs 411991, 411992, 426800, 435190, 462090, and 462091	Bulletin No. 2017-06	2017-09	EDIT	9
VII	47	Added USSGLs 411991, 411992, 426800, 429590, 435190, 462090, and 462091	Bulletin No. 2017-06	2017-09	EDIT	9
VII	49	Swapped with Edit 490	Bulletin No. 2017-06	2017-09	EDIT	2
VII	50	Swapped with Edit 500	Bulletin No. 2017-06	2017-09	EDIT	2
VII	51	Removed Prior Year Adjustment attribute	Bulletin No. 2017-06	2017-09	EDIT	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	490	Added proposed analytical edit as a potential replacement for Edit 49	Bulletin No. 2017-06	2017-06	EDIT	2
VII	490	Swapped with Edit 49	Bulletin No. 2017-06	2017-09	EDIT	2
VII	500	Added proposed analytical edit as a potential replacement for Edit 50	Bulletin No. 2017-06	2017-06	EDIT	2
VII	500	Swapped with Edit 50	Bulletin No. 2017-06	2017-09	EDIT	2
VII	900	Added proposed analytical edit for OMB	Bulletin No. 2017-06	2017-06	EDIT	1
VII	910	Added proposed analytical edit for OMB	Bulletin No. 2017-06	2017-06	EDIT	1
VII	994	Added USSGLs 119090, 135090, and 439701; Deleted USSGL 119300	Bulletin No. 2017-06	2017-09	EDIT	9
Bulletin No. 2017-06						
Part 2 Fiscal 2018						
I	<i>USSGL Chart of Accounts:</i>					
I	151600	Added	Bulletin No. 2017-06	2018-01	COA	20
II	<i>USSGL Accounts and Definitions:</i>					
II	151600	Added	Bulletin No. 2017-06	2018-01	DEF	20
III	<i>USSGL Account Transactions:</i>					
III	B402	Revised	Bulletin No. 2017-06	2018-01	TC	20
	B406	Revised	Bulletin No. 2017-06	2018-01	TC	20
	B604	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C132	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C134	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C414	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C644	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C646	Revised	Bulletin No. 2017-06	2018-01	TC	20
	C648	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D102	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D106	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D107	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D108	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D110	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D126	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D134	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D306	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D310	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D418	Revised	Bulletin No. 2017-06	2018-01	TC	20
	D514	Revised	Bulletin No. 2017-06	2018-01	TC	20

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	D545	Added	Bulletin No. 2017-06	2018-01	TC	20
	E510	Revised	Bulletin No. 2017-06	2018-01	TC	20
	E602	Revised	Bulletin No. 2017-06	2018-01	TC	20
	E606	Revised	Bulletin No. 2017-06	2018-01	TC	20
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added domain value "2019"	Bulletin No. 2017-06	2018-01	ADR	17
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added domain value "2019"	Bulletin No. 2017-06	2018-01	ATT TBL	17
	<u>USSGL</u>					
IV	151600	Added	Bulletin No. 2017-06	2018-01	ATT TBL	20
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	12	Added USSGL account 151600	Bulletin No. 2017-06	2018-01	BS	20
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	None				SNC	
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
	Statement of Custodial Activity:					

**U.S. Standard General Ledger
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V					SBR	
V	<u>Footnote</u>					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V					SF 133/Schedule P	
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	2.4	Added USSGL account 151600	Bulletin No. 2017-06	2018-01	RBS	20
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None					

**U.S. Standard General Ledger
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	Line					
VI					RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	27E	Updated pass exceptions for TAS 012 X 4158 and 086 X 4587 for 2019	Bulletin No. 2017-06	2018-01	VAL	6
VII	88	Created validation to restrict the use of USSGL 151600 to DoD	Bulletin No. 2017-06	2018-01	VAL	9
VII	88E	Created pass exceptions for AIDs 017, 021, 057, 096, and 097	Bulletin No. 2017-06	2018-01	VAL	9
VII	Edits					
	Edit Number					
VII	22	Added USSGL 151600	Bulletin No. 2017-06	2018-01	EDIT	9
VII	23	Added USSGL 151600	Bulletin No. 2017-06	2018-01	EDIT	9
VII	45	Added closing group for USSGL 151600	Bulletin No. 2017-06	2018-01	EDIT	9

**U.S. Standard General Ledger
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Bulletin No. 2017-16	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	Updates to C-TAS.
4	This change was due to a change to Appendix 7 of the TFM 2-4700.
5	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
6	Annual update to incorporate new Fiscal Years in GTAS.
7	Change required because OMB/Treasury deemed TAS exception to established validation.
8	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
9	Required because of the creation, deletion, or change of a USSGL account.
10	Change needed to be in compliance with OMB Circular No. A-136.
11	This change is needed for International Monetary Fund reporting.
12	This change is needed for the General Fund reporting.
13	This change is needed for the GFRS to GTAS conversion.
14	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
15	Change needed to allow correct C-TAS reporting.
16	This is needed for Exchange Stabilization Fund.
17	Revised domain values to add next fiscal year.
18	To resolve elimination issues due to the purchase of assets
19	Revised due to updates to Direct Loans and Loan Guarantee Credit Reform Case Scenarios.
20	This new USSGL account is needed for DOD to account for Operating Materials and Supplies in Development.

**U.S. Standard General Ledger
Summary of Changes
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Bulletin No. 2017-16	
21	Change needed for nonfiduciary deposit funds.
22	Change needed to better align description with transaction.
23	To remove all GTAS Fund Types assigned to USSGL Account 153200 except DF to support Edit 1
24	Change needed to account for TAS with an exception to Validation 83 (Limited use of 439700 with Authority Type "B" and/or Fund Type "EP")
25	Change needed to resolve edit issues related to the inclusion of seized cash in CARS FBWT
26	Created to help resolve issues related to custodial activity reporting
27	Revised due to updates to Upward Downward Adjustment Scenario.
28	Repurposing of the Program Indicator Attribute to the Disaster Emergency Fund Indicator Attribute for use by OMB to track specific disaster spending appropriations.



Treasury Financial Manual

Part 1, Section I: Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self balancing (the 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 contained herein, 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 as defined herein.

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
100000	ASSETS	
101000	Fund Balance With Treasury	Debit
109000	Fund Balance With Treasury While Awaiting a Warrant	Debit
	CASH	
110100	General Fund of the U.S. Government's Operating Cash	Debit
110300	Restricted Operating Cash	Debit
110900	Checks Outstanding	Credit
111000	Undeposited Collections	Debit
112000	Imprest Funds	Debit
112500	U.S. Debit Card Funds	Debit
113000	Funds Held Outside of Treasury - Budgetary	Debit
113500	Funds Held Outside of Treasury - Non-Budgetary	Debit
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 Assets - Holdings of Special Drawing Rights	Debit
119500	Other Monetary Assets	Debit
120000	Foreign Currency	Debit
120500	Foreign Currency Denominated Equivalent Assets	Debit
120900	Uninvested Foreign Currency	Debit
125000	Central Accounting/Agency Reconciliation Account	Debit
	RECEIVABLES	
131000	Accounts Receivable	Debit
131900	Allowance for Loss on Accounts Receivable	Credit
132000	Funded Employment Benefit Contributions Receivable	Debit
132100	Unfunded FECA Benefit Contributions Receivable	Debit
132500	Taxes Receivable	Debit
132900	Allowance for Loss on Taxes Receivable	Credit
133000	Receivable for Transfers of Currently Invested Balances	Debit
133500	Expenditure Transfers Receivable	Debit
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
RECEIVABLES (continued)		
134200	Interest Receivable - Investments	Debit
134300	Interest Receivable - Taxes	Debit
134400	Interest Receivable on Special Drawing Rights	Debit
134500	Allowance for Loss on Interest Receivable - Loans	Credit
134600	Allowance for Loss on Interest Receivable - Investments	Credit
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit
134800	Allowance for Loss on Interest Receivable - Taxes	Credit
135000	Loans Receivable	Debit
135090	Loans Receivable - International Monetary Fund	Debit
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit
135900	Allowance for Loss on Loans Receivable	Credit
135990	Allowance for Loss on Loans Receivable - International Monetary Fund	Credit
136000	Penalties and Fines Receivable - Not Otherwise Classified	Debit
136100	Penalties and Fines Receivable - Loans	Debit
136300	Penalties and Fines Receivable - Taxes	Debit
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit
137000	Administrative Fees Receivable - Not Otherwise Classified	Debit
137100	Administrative Fees Receivable - Loans	Debit
137300	Administrative Fees Receivable - Taxes	Debit
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
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
139900	Allowance for Subsidy	Credit
141000	Advances and Prepayments	Debit
INVENTORY AND RELATED PROPERTY		
151100	Operating Materials and Supplies Held for Use	Debit
151200	Operating Materials and Supplies Held in Reserve for Future Use	Debit
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit

SUPPLEMENT

Section I

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

Account Number	Title	Normal Balance
INVENTORY AND RELATED PROPERTY (continued)		
151400	Operating Materials and Supplies Held for Repair	Debit
151900	Operating Materials and Supplies - Allowance	Credit
152100	Inventory Purchased for Resale	Debit
152200	Inventory Held in Reserve for Future Sale	Debit
152300	Inventory Held for Repair	Debit
152400	Inventory - Excess, Obsolete, and Unserviceable	Debit
152500	Inventory - Raw Materials	Debit
152600	Inventory - Work-in-Process	Debit
152700	Inventory - Finished Goods	Debit
152900	Inventory - Allowance	Credit
SEIZED MONETARY ASSETS		
153100	Seized Monetary Instruments	Debit
153200	Seized Cash Deposited	Debit
FORFEITED PROPERTY		
154100	Forfeited Property Held for Sale	Debit
154200	Forfeited Property Held for Donation or Use	Debit
154900	Forfeited Property - Allowance	Credit
FORECLOSED PROPERTY		
155100	Foreclosed Property	Debit
155900	Foreclosed Property - Allowance	Credit
COMMODITIES		
156100	Commodities Held Under Price Support and Stabilization Support Programs	Debit
156900	Commodities - Allowance	Credit
STOCKPILE MATERIALS		
157100	Stockpile Materials Held in Reserve	Debit
157200	Stockpile Materials Held for Sale	Debit
OTHER RELATED PROPERTY		
159100	Other Related Property	Debit
159900	Other Related Property - Allowance	Credit
INVESTMENTS		
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Credit

SUPPLEMENT

Section I

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

Account Number	Title	Normal Balance
INVESTMENTS (continued)		
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
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

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	INVESTMENTS (continued)	
169000	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
171100	Land and Land Rights	Debit
171200	Improvements to Land	Debit
171900	Accumulated Depreciation on Improvements to Land	Credit
172000	Construction-in-Progress	Debit
173000	Buildings, Improvements, and Renovations	Debit
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
174000	Other Structures and Facilities	Debit
174900	Accumulated Depreciation on Other Structures and Facilities	Credit
175000	Equipment	Debit
175900	Accumulated Depreciation on Equipment	Credit
181000	Assets Under Capital Lease	Debit
181900	Accumulated Depreciation on Assets Under Capital Lease	Credit
182000	Leasehold Improvements	Debit
182900	Accumulated Amortization on Leasehold Improvements	Credit
183000	Internal-Use Software	Debit
183200	Internal-Use Software in Development	Debit
183900	Accumulated Amortization on Internal-Use Software	Credit
184000	Other Natural Resources	Debit
184900	Allowance for Depletion	Credit
189000	Other General Property, Plant, and Equipment	Debit
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	OTHER ASSETS	
192100	Receivable From Appropriations	Debit
192300	Contingent Receivable for Capital Transfers	Debit
192500	Capital Transfers Receivable	Debit
198000	Asset for Agency's Custodial and Non-Entity Liabilities	Debit
199000	Other Assets	Debit
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit
199900	Central Accounting Control Account	Debit
200000	LIABILITIES	
201000	Liability for Fund Balance With Treasury	Credit
209010	Liability for Fund Balance While Awaiting a Warrant	Credit

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ACCRUED LIABILITIES - OTHER		
211000	Accounts Payable	Credit
211200	Accounts Payable for Federal Government Sponsored Enterprise	Credit
212000	Disbursements in Transit	Credit
213000	Contract Holdbacks	Credit
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	Employee Health Care Liability 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
ACCRUED LIABILITIES - PAYROLL AND BENEFITS		
221000	Accrued Funded Payroll and Leave	Credit
221100	Withholdings Payable	Credit
221300	Employer Contributions and Payroll Taxes Payable	Credit
221500	Other Post Employment Benefits Due and Payable	Credit
221600	Pension Benefits Due and Payable to Beneficiaries	Credit
221700	Benefit Premiums Payable to Carriers	Credit
221800	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
222000	Unfunded Leave	Credit
222500	Unfunded FECA Liability	Credit
229000	Other Unfunded Employment Related Liability	Credit
UNEARNED REVENUE		
231000	Liability for Advances and Prepayments	Credit
232000	Other Deferred Revenue	Credit
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Credit
241000	Liability for Clearing Accounts	Credit
DEBT		
251000	Principal Payable to the Bureau of the Fiscal Service	Credit
251100	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
252000	Principal Payable to the Federal Financing Bank	Credit

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DEBT (continued)		
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253300	Amortization of Discount on Securities Issued by Federal 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
ACTUARIAL LIABILITIES		
261000	Actuarial Pension Liability	Credit
262000	Actuarial Health Insurance Liability	Credit
263000	Actuarial Life Insurance Liability	Credit
265000	Actuarial FECA Liability	Credit
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit
269000	Other Actuarial Liabilities	Credit
OTHER LIABILITIES		
291000	Prior Liens Outstanding on Acquired Collateral	Credit
292000	Contingent Liabilities	Credit
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit
292300	Contingent Liability for Capital Transfers	Credit
294000	Capital Lease Liability	Credit
296000	Accounts Payable From Canceled Appropriations	Credit
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
299500	Estimated Cleanup Cost Liability	Credit
300000 NET POSITION		
310000	Unexpended Appropriations - Cumulative	Credit
310100	Unexpended Appropriations - Appropriations Received	Credit
310200	Unexpended Appropriations - Transfers-In	Credit

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NET POSITION (continued)		
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	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
320600	Appropriations Outstanding - Adjustments	Credit
320700	Appropriations Outstanding - Used	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
400000	BUDGETARY	
ANTICIPATED RESOURCES		
403200	Estimated Indefinite Contract Authority	Debit
403400	Anticipated Adjustments to Contract Authority	Credit
404200	Estimated Indefinite Borrowing Authority	Debit
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
TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES		
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

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APPROPRIATIONS REALIZED		
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
411700	Loan Administrative Expense Appropriation	Debit
411800	Reestimated Loan Subsidy Appropriation	Debit
411900	Other Appropriations Realized	Debit
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	Debit
411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	Debit
412000	Anticipated Indefinite Appropriations	Debit
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
CONTRACT AUTHORITY		
413000	Appropriation To Liquidate Contract Authority Withdrawn	Credit
413100	Current-Year Contract Authority Realized	Debit

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CONTRACT AUTHORITY (continued)		
413200	Substitution of Contract Authority	Credit
413300	Decreases to Indefinite Contract Authority	Credit
413400	Contract Authority Withdrawn	Credit
413500	Contract Authority Liquidated	Credit
413600	Contract Authority To Be Liquidated by Trust Funds	Credit
413700	Transfers of Contract Authority - Allocation	Debit
413800	Appropriation To Liquidate Contract Authority	Debit
413900	Contract Authority Carried Forward	Debit
BORROWING AUTHORITY		
414000	Substitution of Borrowing Authority	Credit
414100	Current-Year Borrowing Authority Realized	Debit
414200	Actual Repayment of Borrowing Authority Converted to Cash	Credit
414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	Credit
414400	Borrowing Authority Withdrawn	Credit
414500	Borrowing Authority Converted to Cash	Credit
414600	Actual Repayments of Debt, Current-Year Authority	Credit
414700	Actual Repayments of Debt, Prior-Year Balances	Credit
414800	Resources Realized From Borrowing Authority	Debit
414900	Borrowing Authority Carried Forward	Debit
OTHER BUDGETARY RESOURCES		
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 - Nonallocation	Debit
415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	Debit
415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	Debit
415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
415900	Repayment of Repayable Advances	Credit
416000	Anticipated Transfers - Current-Year Authority	Debit
416500	Allocations of Authority - Anticipated From Invested Balances	Debit
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit

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OTHER BUDGETARY RESOURCES (continued)		
416700	Allocations of Realized Authority - Transferred From Invested Balances	Debit
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
417000	Transfers - Current-Year Authority	Debit
417100	Nonallocation Transfers of Invested Balances - Receivable	Debit
417200	Nonallocation Transfers of Invested Balances - Payable	Credit
417300	Nonallocation Transfers of Invested Balances - Transferred	Debit
417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
417590	Allocation Transfers of Current-Year Authority for Noninvested Accounts - International Monetary Fund	Debit
417600	Allocation Transfers of Prior-Year Balances	Debit
417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund	Debit
418000	Anticipated Transfers - Prior-Year Balances	Debit
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419000	Transfers - Prior-Year Balances	Debit
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
419200	Balance Transfers - Unexpired to Expired	Debit
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419500	Transfer of Obligated Balances	Debit
419600	Balance Transfers-In - Expired to Expired	Debit
419700	Balance Transfers-Out - Expired to Expired	Credit
419900	Transfer of Expired Expenditure Transfers - Receivable	Debit
420100	Total Actual Resources - Collected	Debit
420190	Total Actual Resources - Collected - International Monetary Fund	Debit
420800	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
421000	Anticipated Reimbursements and Other Income	Debit
421200	Liquidation of Deficiency - Offsetting Collections	Debit
421500	Anticipated Expenditure Transfers from Trust Funds	Debit
422100	Unfilled Customer Orders Without Advance	Debit
422200	Unfilled Customer Orders With Advance	Debit
422500	Expenditure Transfers from Trust Funds - Receivable	Debit
423000	Unfilled Customer Orders Without Advance - Transferred	Debit
423100	Unfilled Customer Orders With Advance - Transferred	Credit
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit

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OTHER BUDGETARY RESOURCES (continued)		
423300	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
423400	Other Federal Receivables - Transferred	Debit
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	Credit
425100	Reimbursements and Other Income Earned - Receivable	Debit
425200	Reimbursements and Other Income Earned - Collected	Debit
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
425500	Expenditure Transfers from Trust Funds - Collected	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
426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	Debit
427100	Actual Program Fund Subsidy Collected	Debit
427300	Interest Collected From Treasury	Debit
427500	Actual Collections From Liquidating Fund	Debit
427600	Actual Collections From Financing Fund	Debit
427700	Other Actual Collections - Federal	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	Debit
429590	Adjustments to the International Monetary Fund	Debit
BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED		
431000	Anticipated Recoveries of Prior-Year Obligations	Debit
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
435000	Canceled Authority	Credit
435100	Partial or Early Cancellation of Authority	Credit

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BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES – UNOBLIGATED (continued)		
435190	Partial Cancellation of Authority - International Monetary Fund	Credit
435500	Cancellation of Appropriation From Unavailable Receipts	Credit
435600	Cancellation of Appropriation From Invested Balances	Credit
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit
438200	Temporary Reduction - New Budget Authority	Credit
438300	Temporary Reduction - Prior-Year Balances	Credit
438400	Temporary Reduction/Cancellation Returned by Appropriation	Credit
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
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
439700	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation	Credit
439800	Offsetting Collections Temporarily Precluded From Obligation	Credit
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit
442000	Unapportioned Authority - Pending Rescission	Credit
443000	Unapportioned Authority - OMB Deferral	Credit
445000	Unapportioned Authority	Credit
451000	Apportionments	Credit
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
461000	Allotments - Realized Resources	Credit

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BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES – UNOBLIGATED (continued)		
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
463000	Funds Not Available for Commitment/Obligation	Credit
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	Credit
465000	Allotments - Expired Authority	Credit
469000	Anticipated Resources - Programs Exempt From Apportionment	Credit
470000	Commitments - Programs Subject to Apportionment	Credit
472000	Commitments - Programs Exempt From Apportionment	Credit
BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS		
436000	Appropriation Purpose Fulfilled - Balance Not Available	Credit
480100	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
BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY		
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
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit

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BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY (continued)		
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
500000 REVENUE AND OTHER FINANCING SOURCES		
510000	Revenue From Goods Sold	Credit
510900	Contra Revenue for Goods Sold	Debit
520000	Revenue From Services Provided	Credit
520900	Contra Revenue for Services Provided	Debit
531000	Interest Revenue - Other	Credit
531100	Interest Revenue - Investments	Credit
531200	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
531300	Interest Revenue - Subsidy Amortization	Credit
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
531700	Contra Revenue for Interest Revenue - Loans Receivable	Debit
531800	Contra Revenue for Interest Revenue - Investments	Debit
531900	Contra Revenue for Interest Revenue - Other	Debit
532000	Penalties and Fines Revenue	Credit
532400	Contra Revenue for Penalties and Fines	Debit
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 - Nonfinancial 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	Credit
570005	Appropriations - Expended	Debit

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REVENUE AND OTHER FINANCING SOURCES (continued)		
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
571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	Credit
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	Credit
572000	Financing Sources Transferred In Without Reimbursement	Credit
573000	Financing Sources Transferred Out Without Reimbursement	Debit
574000	Appropriated Dedicated Collections Transferred In	Credit
574500	Appropriated Dedicated Collections Transferred Out	Debit
575000	Expenditure Financing Sources - Transfers-In	Credit
575500	Nonexpenditure Financing Sources - Transfers-In - Other	Credit
575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	Credit
576000	Expenditure Financing Sources - Transfers-Out	Debit
576500	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit
576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	Debit
577500	Nonbudgetary Financing Sources Transferred In	Credit
577600	Nonbudgetary 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

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REVENUE AND OTHER FINANCING SOURCES (continued)		
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
582100	Tax Revenue Accrual Adjustment - Individual	Credit
582200	Tax Revenue Accrual Adjustment - Corporate	Credit
582300	Tax Revenue Accrual Adjustment - Unemployment	Credit
582400	Tax Revenue Accrual Adjustment - Excise	Credit
582500	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
582600	Tax Revenue Accrual Adjustment - Customs	Credit
583000	Contra Revenue for Taxes - Not Otherwise Classified	Debit
583100	Contra Revenue for Taxes - Individual	Debit
583200	Contra Revenue for Taxes - Corporate	Debit
583300	Contra Revenue for Taxes - Unemployment	Debit
583400	Contra Revenue for Taxes - Excise	Debit
583500	Contra Revenue for Taxes - Estate and Gift	Debit
583600	Contra Revenue for Taxes - Customs	Debit
589000	Tax Revenue Refunds - Not Otherwise Classified	Debit
589100	Tax Revenue Refunds - Individual	Debit
589200	Tax Revenue Refunds - Corporate	Debit
589300	Tax Revenue Refunds - Unemployment	Debit
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	Credit
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit
592300	Valuation Change in Investments - Beneficial Interest in Trust	Credit
599000	Collections for Others - Statement of Custodial Activity	Debit
599100	Accrued Collections for Others - Statement of Custodial Activity	Debit
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
599700	Financing Sources Transferred In From Custodial Statement Collections	Credit
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	Debit

SUPPLEMENT

Section I

U.S. Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
600000	EXPENSES	
610000	Operating Expenses/Program Costs	Debit
615000	Expensed Asset	Debit
619000	Contra Bad Debt Expense - Incurred for Others	Credit
619900	Adjustment to Subsidy Expense	Credit
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Debit
632000	Interest Expenses on Securities	Debit
633000	Other Interest Expenses	Debit
633800	Remuneration Interest	Debit
634000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
640000	Benefit Expense	Debit
650000	Cost of Goods Sold	Debit
660000	Applied Overhead	Credit
661000	Cost Capitalization Offset	Credit
671000	Depreciation, Amortization, and Depletion	Debit
672000	Bad Debt Expense	Debit
673000	Imputed Costs	Debit
679000	Other Expenses Not Requiring Budgetary Resources	Debit
679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	Credit
680000	Future Funded Expenses	Debit
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
690000	Nonproduction Costs	Debit
700000	GAINS/LOSSES/MISCELLANEOUS ITEMS	
	GAINS	
711000	Gains on Disposition of Assets - Other	Credit
711100	Gains on Disposition of Investments	Credit
711200	Gains on Disposition of Borrowings	Credit
717100	Gains on Changes in Long-Term Assumptions - From Experience	Credit
717200	Losses on Changes in Long-Term Assumptions - From Experience	Debit
718000	Unrealized Gains	Credit
718100	Unrealized Gain - Exchange Stabilization Fund	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

SUPPLEMENT

Section I

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

Account Number	Title	Normal Balance
LOSSES		
721000	Losses on Disposition of Assets - Other	Debit
721100	Losses on Disposition of Investments	Debit
721200	Losses on Disposition of Borrowings	Debit
727100	Gains on Changes in Long-Term Assumptions	Credit
727200	Losses on Changes in Long-Term Assumptions	Debit
728000	Unrealized Losses	Debit
728100	Unrealized Losses - Exchange Stabilization Fund	Debit
729000	Other Losses	Debit
729090	Losses on International Monetary Fund Assets	Debit
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Debit
729200	Other Losses from Impairment of Assets	Debit
MISCELLANEOUS ITEMS		
730000	Extraordinary Items	Credit
740000	Prior-Period Adjustments Due to Corrections of Errors	Credit
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit
750000	Distribution of Income - Dividend	Debit
760000	Changes in Actuarial Liability	Debit
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Debit
800000	MEMORANDUM	
801000	Guaranteed Loan Level	Debit
801500	Guaranteed Loan Level - Unapportioned	Credit
802000	Guaranteed Loan Level - Apportioned	Credit
804000	Guaranteed Loan Level - Used Authority	Credit
804500	Guaranteed Loan Level - Unused Authority	Credit
805000	Guaranteed Loan Principal Outstanding	Debit
805300	Guaranteed Loan New Disbursements by Lender	Credit
806500	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
807000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
809100	Partial or Early Cancellation of Authority	Credit
809200	Offset for Partial or Early Cancellation of Authority	Debit
880100	Offset for Purchases of Assets	Credit
880200	Purchases of Property, Plant, and Equipment	Debit
880300	Purchases of Inventory and Related Property	Debit
880400	Purchases of Assets - Other	Debit



Treasury Financial Manual

Part 1, Section II: Accounts and Definitions

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

Account Title

Account Number

Normal Balance of the Account (Debit or Credit)

Account Definition

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

Account Title: Fund Balance With Treasury

Account Number: 101000

Normal Balance: Debit

Definition: The aggregate amount of funds on deposit with the U.S. Department of the Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other Federal agencies. It also is increased by amounts borrowed from the Bureau of the 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 agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other Federal entities or non-Federal entities or to the General Fund of the U.S. Government; and (5) sequestration or rescission of appropriations. (See USSGL account 153200, "Seized Cash Deposited.") This account does not close at yearend.

Account Title: Fund Balance With Treasury While Awaiting a Warrant

Account Number: 109000

Normal Balance: Debit

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

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

Account Number: 110100

Normal Balance: Debit

Definition: 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 yearend.

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

Account Title: Restricted Operating Cash

Account Number: 110300

Normal Balance: Debit

Definition: 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: 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 yearend.

Account Title: Undeposited Collections

Account Number: 111000

Normal Balance: Debit

Definition: The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.

Account Title: Imprest Funds

Account Number: 112000

Normal Balance: Debit

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

Account Title: U.S. Debit Card Funds

Account Number: 112500

Normal Balance: Debit

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

Account Title: Funds Held Outside of Treasury - Budgetary

Account Number: 113000

Normal Balance: Debit

Definition: The amount of cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will be included in the Budget of the United States Government: Appendix. This account does not close at yearend.

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

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

Account Number: 113500

Normal Balance: Debit

Definition: 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 not be included in the Budget of the United States Government. This account does not close at year end

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

Account Number: 114500

Normal Balance: Debit

Definition: 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 yearend.

Account Title: Other Cash

Account Number: 119000

Normal Balance: Debit

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

Account Title: Other Cash - International Monetary Fund

Account Number: 119090

Normal Balance: Debit

Definition: The amount of cash holdings in 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 yearend.

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. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

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

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 IMF. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

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. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

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. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

Account Title: Exchange Stabilization Fund Assets - Holdings of Special Drawing
Rights

Account Number: 119400

Normal Balance: Debit

Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at yearend.

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

Account Title: Other Monetary Assets

Account Number: 119500

Normal Balance: Debit

Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized, (see USSGL account 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 yearend.

Account Title: Foreign Currency

Account Number: 120000

Normal Balance: Debit

Definition: The amount of U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

Account Title: Foreign Currency Denominated Equivalent Assets

Account Number: 120500

Normal Balance: Debit

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

Account Title: Uninvested Foreign Currency

Account Number: 120900

Normal Balance: Debit

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

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

Account Title: Central Accounting/Agency Reconciliation Account

Account Number: 125000

Normal Balance: Debit

Definition: The net amount of unreconciled deposit and disbursement differences. The Statement of Differences (reconciliations for deposits) compares monthly totals of agency deposits presented or mailed to the bank with total deposits submitted through the banking system via SF 215: Deposit Ticket/SF 5515: Debit Voucher (CashLink II System). 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 yearend.

Account Title: Accounts Receivable

Account Number: 131000

Normal Balance: Debit

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

Account Title: Allowance for Loss on Accounts Receivable

Account Number: 131900

Normal Balance: Credit

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

Account Title: Funded Employment Benefit Contributions Receivable

Account Number: 132000

Normal Balance: Debit

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

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

Account Title: Unfunded FECA Benefit Contributions Receivable

Account Number: 132100

Normal Balance: Debit

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

Account Title: Taxes Receivable

Account Number: 132500

Normal Balance: Debit

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

Account Title: Allowance for Loss on Taxes Receivable

Account Number: 132900

Normal Balance: Credit

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

Account Title: Receivable for Transfers of Currently Invested Balances

Account Number: 133000

Normal Balance: Debit

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

Account Title: Expenditure Transfers Receivable

Account Number: 133500

Normal Balance: Debit

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

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

Account Title: Interest Receivable - Not Otherwise Classified

Account Number: 134000

Normal Balance: Debit

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

Account Title: Interest Receivable - Loans

Account Number: 134100

Normal Balance: Debit

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

Account Title: Interest Receivable - Investments

Account Number: 134200

Normal Balance: Debit

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

Account Title: Interest Receivable - Taxes

Account Number: 134300

Normal Balance: Debit

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

Account Title: Interest Receivable on Special Drawing Rights

Account Number: 134400

Normal Balance: Debit

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

Account Title: Allowance for Loss on Interest Receivable - Loans

Account Number: 134500

Normal Balance: Credit

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

Account Title: Allowance for Loss on Interest Receivable - Investments

Account Number: 134600

Normal Balance: Credit

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

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

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

Account Number: 134700

Normal Balance: Credit

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

Account Title: Allowance for Loss on Interest Receivable - Taxes

Account Number: 134800

Normal Balance: Credit

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

Account Title: Loans Receivable

Account Number: 135000

Normal Balance: Debit

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

Account Title: Loans Receivable - International Monetary Fund

Account Number: 135090

Normal Balance: Debit

Definition: 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 yearend.

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

Account Number: 135100

Normal Balance: Debit

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. 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 yearend.

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

Account Title: Allowance for Loss on Loans Receivable

Account Number: 135900

Normal Balance: Credit

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

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

Account Number: 135990

Normal Balance: Credit

Definition: The estimated amounts of FX rate changes for loans to the International Monetary Fund 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 yearend.

Account Title: Penalties and Fines Receivable - Not Otherwise Classified

Account Number: 136000

Normal Balance: Debit

Definition: The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Loans

Account Number: 136100

Normal Balance: Debit

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

Account Title: Penalties and Fines Receivable - Taxes

Account Number: 136300

Normal Balance: Debit

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

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

Account Number: 136500

Normal Balance: Credit

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

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

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

Account Number: 136700

Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.

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

Account Number: 136800

Normal Balance: Credit

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

Account Title: Administrative Fees Receivable - Not Otherwise Classified

Account Number: 137000

Normal Balance: Debit

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

Account Title: Administrative Fees Receivable - Loans

Account Number: 137100

Normal Balance: Debit

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

Account Title: Administrative Fees Receivable - Taxes

Account Number: 137300

Normal Balance: Debit

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

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

Account Number: 137500

Normal Balance: Credit

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

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

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

Account Number: 137700

Normal Balance: Credit

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

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

Account Number: 137800

Normal Balance: Credit

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

Account Title: Loans Receivable - Troubled Assets Relief Program

Account Number: 138000

Normal Balance: Debit

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

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

Account Number: 138100

Normal Balance: Debit

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

Account Title: Interest Receivable - Foreign Currency Denominated Assets

Account Number: 138400

Normal Balance: Debit

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

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

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

Account Number: 138500

Normal Balance: Credit

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

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

Account Number: 138900

Normal Balance: Credit

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

Account Title: Allowance for Subsidy

Account Number: 139900

Normal Balance: Credit

Definition: The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 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 yearend.

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

Account Title: Advances and Prepayments

Account Number: 141000

Normal Balance: Debit

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

Account Title: Operating Materials and Supplies Held for Use

Account Number: 151100

Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at yearend.

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

Account Number: 151200

Normal Balance: Debit

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

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

Account Number: 151300

Normal Balance: Debit

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

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

Account Title: Operating Materials and Supplies Held for Repair

Account Number: 151400

Normal Balance: Debit

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

Account Title: Operating Materials and Supplies - Allowance

Account Number: 151900

Normal Balance: Credit

Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.

Account Title: Inventory Purchased for Resale

Account Number: 152100

Normal Balance: Debit

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

Account Title: Inventory Held in Reserve for Future Sale

Account Number: 152200

Normal Balance: Debit

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

Account Title: Inventory Held for Repair

Account Number: 152300

Normal Balance: Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.

Account Title: Inventory - Excess, Obsolete, and Unserviceable

Account Number: 152400

Normal Balance: Debit

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Inventory - Raw Materials

Account Number: 152500

Normal Balance: Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.

Account Title: Inventory - Work-in-Process

Account Number: 152600

Normal Balance: Debit

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.

Account Title: Inventory - Finished Goods

Account Number: 152700

Normal Balance: Debit

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

Account Title: Inventory - Allowance

Account Number: 152900

Normal Balance: Credit

Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.

Account Title: Seized Monetary Instruments

Account Number: 153100

Normal Balance: Debit

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

Account Title: Seized Cash Deposited

Account Number: 153200

Normal Balance: Debit

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

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

Account Title: Forfeited Property Held for Sale

Account Number: 154100

Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property Held for Donation or Use

Account Number: 154200

Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be donated or used by the Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property - Allowance

Account Number: 154900

Normal Balance: Credit

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

Account Title: Foreclosed Property

Account Number: 155100

Normal Balance: Debit

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan. This account does not close at yearend.

Account Title: Foreclosed Property - Allowance

Account Number: 155900

Normal Balance: Credit

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

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

Account Number: 156100

Normal Balance: Debit

Definition: The cost or value of commercial items held to stabilize or support market prices. This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Commodities - Allowance

Account Number: 156900

Normal Balance: Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at yearend.

Account Title: Stockpile Materials Held in Reserve

Account Number: 157100

Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at yearend.

Account Title: Stockpile Materials Held for Sale

Account Number: 157200

Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at yearend.

Account Title: Other Related Property

Account Number: 159100

Normal Balance: Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings. This account does not close at yearend.

Account Title: Other Related Property - Allowance

Account Number: 159900

Normal Balance: Credit

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

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

Account Number: 161000

Normal Balance: Debit

Definition: 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 yearend.

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

Account Number: 161100

Normal Balance: Credit

Definition: The full discount amount on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a Federal agency. This account does not close at yearend.

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

Account Number: 161200

Normal Balance: Debit

Definition: The full premium amount on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a Federal agency. This account does not close at yearend.

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

Account Number: 161300

Normal Balance: Debit

Definition: 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 agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Market Adjustment - Investments

Account Number: 161800

Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on investments due to adjustments for market value. Do not include market adjustments on investments in fixed value securities. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No, 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles 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 yearend.

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

Account Number: 162000

Normal Balance: Debit

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities. This account does not close at yearend.

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

Account Number: 162100

Normal Balance: Credit

Definition: The full discount on securities other than the Bureau of the Fiscal Service securities held by an agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

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

Account Number: 162200

Normal Balance: Debit

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

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

Account Number: 162300

Normal Balance: Debit

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

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: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service. This account does not close at yearend.

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

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

Account Number: 163100

Normal Balance: Credit

Definition: The full discount amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service and held by a Federal agency. This account does not close at yearend.

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

Account Number: 163300

Normal Balance: Debit

Definition: 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 agency. This account does not close at yearend.

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

Account Number: 164200

Normal Balance: Debit

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

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

Account Number: 164300

Normal Balance: Credit

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

U.S. Standard General Ledger
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Account Title: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Account Number: 164400

Normal Balance: Debit

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

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

Account Number: 164500

Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance 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 yearend.

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

Account Number: 164600

Normal Balance: Credit

Definition: The full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

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

Account Number: 164700

Normal Balance: Debit

Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Preferred Stock in Federal Government Sponsored Enterprise

Account Number: 165000

Normal Balance: Debit

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

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

Account Number: 165100

Normal Balance: Debit

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

Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise

Account Number: 165200

Normal Balance: Debit

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

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

Account Number: 165300

Normal Balance: Debit

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

Account Title: Foreign Investments

Account Number: 167000

Normal Balance: Debit

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

**U.S. Standard General Ledger
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Account Title: Discount on Foreign Investments

Account Number: 167100

Normal Balance: Credit

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

Account Title: Premium on Foreign Investments

Account Number: 167200

Normal Balance: Debit

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

Account Title: Foreign Exchange Rate Revalue Adjustments - Investments

Account Number: 167900

Normal Balance: Debit

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

Account Title: Other Investments

Account Number: 169000

Normal Balance: Debit

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

Account Title: Land and Land Rights

Account Number: 171100

Normal Balance: Debit

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

U.S. Standard General Ledger
Accounts and Definitions

Account Title: Improvements to Land

Account Number: 171200

Normal Balance: Debit

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at yearend.

Account Title: Accumulated Depreciation on Improvements to Land

Account Number: 171900

Normal Balance: Credit

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

Account Title: Construction-in-Progress

Account Number: 172000

Normal Balance: Debit

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

Account Title: Buildings, Improvements, and Renovations

Account Number: 173000

Normal Balance: Debit

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

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

Account Number: 173900

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Other Structures and Facilities

Account Number: 174000

Normal Balance: Debit

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

Account Title: Accumulated Depreciation on Other Structures and Facilities

Account Number: 174900

Normal Balance: Credit

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

Account Title: Equipment

Account Number: 175000

Normal Balance: Debit

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

Account Title: Accumulated Depreciation on Equipment

Account Number: 175900

Normal Balance: Credit

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

Account Title: Assets Under Capital Lease

Account Number: 181000

Normal Balance: Debit

Definition: The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.

Account Title: Accumulated Depreciation on Assets Under Capital Lease

Account Number: 181900

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Leasehold Improvements

Account Number: 182000

Normal Balance: Debit

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.

Account Title: Accumulated Amortization on Leasehold Improvements

Account Number: 182900

Normal Balance: Credit

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

Account Title: Internal-Use Software

Account Number: 183000

Normal Balance: Debit

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

Account Title: Internal-Use Software in Development

Account Number: 183200

Normal Balance: Debit

Definition: The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 183000, "Internal-Use Software." This account does not close at yearend.

Account Title: Accumulated Amortization on Internal-Use Software

Account Number: 183900

Normal Balance: Credit

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

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

Account Title: Other Natural Resources

Account Number: 184000

Normal Balance: Debit

Definition: The cost or appraised value of natural resources other than land. This account does not close at yearend.

Account Title: Allowance for Depletion

Account Number: 184900

Normal Balance: Credit

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

Account Title: Other General Property, Plant, and Equipment

Account Number: 189000

Normal Balance: Debit

Definition: The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.

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

Account Number: 189900

Normal Balance: Credit

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

Account Title: Receivable From Appropriations

Account Number: 192100

Normal Balance: Debit

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

Account Title: Contingent Receivable for Capital Transfers

Account Number: 192300

Normal Balance: Debit

Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 292300, "Contingent Liability for Capital Transfers."

This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Capital Transfers Receivable

Account Number: 192500

Normal Balance: Debit

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

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

Account Number: 198000

Normal Balance: Debit

Definition: The total amount of non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of the General Fund of the U.S. Government. This amount will be reduced, at yearend, by the amount of associated Fund Balance With Treasury that is transferred (swept). 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 yearend.

Account Title: Other Assets

Account Number: 199000

Normal Balance: Debit

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

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

Account Number: 199500

Normal Balance: Debit

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

Account Title: 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 yearend.

**U.S. Standard General Ledger
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Account Title: Liability for Fund Balance With Treasury

Account Number: 201000

Normal Balance: Credit

Definition: The General Fund of the Treasury's liability for Fund Balance with U.S. Government. 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 yearend.

Account Title: Liability for Fund Balance While Awaiting a Warrant

Account Number: 209010

Normal Balance: Credit

Definition: 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 U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account is for the General Fund of the U.S. Government use only. This account does not close at yearend.

Account Title: Accounts Payable

Account Number: 211000

Normal Balance: Credit

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

Account Title: Accounts Payable for Federal Government Sponsored Enterprise

Account Number: 211200

Normal Balance: Credit

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

Account Title: Disbursements in Transit

Account Number: 212000

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Contract Holdbacks

Account Number: 213000

Normal Balance: Credit

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

Account Title: Accrued Interest Payable - Not Otherwise Classified

Account Number: 214000

Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.

Account Title: Accrued Interest Payable - Loans

Account Number: 214100

Normal Balance: Credit

Definition: 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 yearend.

Account Title: Accrued Interest Payable - Debt

Account Number: 214200

Normal Balance: Credit

Definition: The amount of interest accrued and owed to agencies 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 yearend.

Account Title: Payable for Transfers of Currently Invested Balances

Account Number: 215000

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Expenditure Transfers Payable

Account Number: 215500

Normal Balance: Credit

Definition: The amount of financing sources payable to a trust fund or a Federal fund (as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.

Account Title: Entitlement Benefits Due and Payable

Account Number: 216000

Normal Balance: Credit

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

Account Title: Subsidy Payable to the Financing Account

Account Number: 217000

Normal Balance: Credit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This account does not close at yearend.

Account Title: Loan Guarantee Liability

Account Number: 218000

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Other Liabilities With Related Budgetary Obligations

Account Number: 219000

Normal Balance: Credit

Definition: The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at yearend.

Account Title: Employee Health Care Liability Incurred but Not Reported

Account Number: 219100

Normal Balance: Credit

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

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

Account Number: 219200

Normal Balance: Credit

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

Account Title: Allocation of Special Drawing Rights (SDRs)

Account Number: 219300

Normal Balance: Credit

Definition: The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the 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 yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Accrued Funded Payroll and Leave

Account Number: 221000

Normal Balance: Credit

Definition: The estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Withholdings Payable

Account Number: 221100

Normal Balance: Credit

Definition: The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.

Account Title: Employer Contributions and Payroll Taxes Payable

Account Number: 221300

Normal Balance: Credit

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

Account Title: Other Post Employment Benefits Due and Payable

Account Number: 221500

Normal Balance: Credit

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

Account Title: Pension Benefits Due and Payable to Beneficiaries

Account Number: 221600

Normal Balance: Credit

Definition: The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Benefit Premiums Payable to Carriers

Account Number: 221700

Normal Balance: Credit

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

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

Account Title: Unfunded Leave

Account Number: 222000

Normal Balance: Credit

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

Account Title: Unfunded FECA Liability

Account Number: 222500

Normal Balance: Credit

Definition: The amount of Federal Employees' Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at yearend.

Account Title: Other Unfunded Employment Related Liability

Account Number: 229000

Normal Balance: Credit

Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.

Account Title: Liability for Advances and Prepayments

Account Number: 231000

Normal Balance: Credit

Definition: The amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at yearend.

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

Account Number: 232000

Normal Balance: Credit

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

Account Title: Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Account Number: 240000

Normal Balance: Credit

Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Account Title: Liability for Clearing Accounts

Account Number: 241000

Normal Balance: Credit

Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.

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

Account Number: 251000

Normal Balance: Credit

Definition: The amount of loan principal payable to the Bureau of the Fiscal Service. This account does not close at yearend.

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

Account Number: 251100

Normal Balance: Credit

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. 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 yearend.

Account Title: Principal Payable to the Federal Financing Bank

Account Number: 252000

Normal Balance: Credit

Definition: The amount of loan principal owed to the Federal Financing Bank. This account does not close at yearend.

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

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

Account Number: 253000

Normal Balance: Credit

Definition: The par value of U.S. securities issued under general and special financing authority. This account does not close at yearend.

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

Account Number: 253100

Normal Balance: Debit

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

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

Account Number: 253200

Normal Balance: Credit

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

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

Account Number: 253300

Normal Balance: Credit

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

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

Account Number: 253400

Normal Balance: Debit

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

Account Title: Participation Certificates

Account Number: 254000

Normal Balance: Credit

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

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

Account Title: Other Debt

Account Number: 259000

Normal Balance: Credit

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

Account Title: Actuarial Pension Liability

Account Number: 261000

Normal Balance: Credit

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

Account Title: Actuarial Health Insurance Liability

Account Number: 262000

Normal Balance: Credit

Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.

Account Title: Actuarial Life Insurance Liability

Account Number: 263000

Normal Balance: Credit

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

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

Account Number: 265000

Normal Balance: Credit

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

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs

Account Number: 266000

Normal Balance: Credit

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

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs

Account Number: 267000

Normal Balance: Credit

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

Account Title: Other Actuarial Liabilities

Account Number: 269000

Normal Balance: Credit

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

Account Title: Prior Liens Outstanding on Acquired Collateral

Account Number: 291000

Normal Balance: Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at yearend.

**U.S. Standard General Ledger
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Account Title: Contingent Liabilities

Account Number: 292000

Normal Balance: Credit

Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 299500, "Estimated Cleanup Cost Liability." This account does not close at yearend.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise

Account Number: 292200

Normal Balance: Credit

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

Account Title: Contingent Liability for Capital Transfers

Account Number: 292300

Normal Balance: Credit

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

Account Title: Capital Lease Liability

Account Number: 294000

Normal Balance: Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at yearend.

Account Title: Accounts Payable From Canceled Appropriations

Account Number: 296000

Normal Balance: Credit

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

Account Title: Liability for Capital Transfers

Account Number: 297000

Normal Balance: Credit

Definition: The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.

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

Account Title: Custodial Liability

Account Number: 298000

Normal Balance: Credit

Definition: The amount of custodial revenue, as defined by FASAB SFFAS No. 7, yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the 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 yearend.

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

Account Number: 298500

Normal Balance: Credit

Definition: The amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of the General Fund of the 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 yearend.

Account Title: Other Liabilities Without Related Budgetary Obligations

Account Number: 299000

Normal Balance: Credit

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation. The account may be used while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration) by the U. S. Department of the Treasury's Bureau of the Fiscal Service. The warrant must be issued by yearend. This account does not close at yearend.

Detailed information related to sequestration will be presented in a new scenario to be developed at a future date.

**U.S. Standard General Ledger
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Account Title: Estimated Cleanup Cost Liability

Account Number: 299500

Normal Balance: Credit

Definition: The estimated amount of liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.

Account Title: Unexpended Appropriations - Cumulative

Account Number: 310000

Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 310000 series. At yearend, 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 yearend.

Account Title: Unexpended Appropriations - Appropriations Received

Account Number: 310100

Normal Balance: Credit

Definition: The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated and 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: 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.

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

Account Number: 310300

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Account Number: 310500

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Adjustments

Account Number: 310600

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Used

Account Number: 310700

Normal Balance: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570000, "Expended Appropriations," when goods and services are received or benefits provided. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

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

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Account Number: 310800

Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 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: The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Appropriations Outstanding - Cumulative

Account Number: 320000

Normal Balance: Debit

Definition: 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 yearend. This account is for the General Fund of the U.S. Government use only. This account does not close at yearend.

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

Account Number: 320100

Normal Balance: Debit

Definition: The amount of appropriations outstanding for warrants issued to Federal agencies 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 - Adjustments

Account Number: 320600

Normal Balance: Credit

Definition: 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

Account Number: 320700

Normal Balance: Credit

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

Account Title: Cumulative Results of Operations

Account Number: 331000

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Fiduciary Net Assets

Account Number: 340000

Normal Balance: Credit

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

Account Title: Contributions to Fiduciary Net Assets

Account Number: 341000

Normal Balance: Credit

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

Account Title: Withdrawals or Distributions of Fiduciary Net Assets

Account Number: 342000

Normal Balance: Debit

Definition: Disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

Account Title: Estimated Indefinite Contract Authority

Account Number: 403200

Normal Balance: Debit

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

Account Title: Anticipated Adjustments to Contract Authority

Account Number: 403400

Normal Balance: Credit

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

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

Account Number: 404200

Normal Balance: Debit

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

Account Title: Anticipated Reductions to Borrowing Authority

Account Number: 404400

Normal Balance: Credit

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

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

Account Number: 404700

Normal Balance: Credit

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

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

Account Number: 404800

Normal Balance: Credit

Definition: Anticipated amounts to be transferred from prior-year balances to the General Fund of the U.S. Government during the fiscal year via nonexpenditure transfers.

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

Account Number: 405000

Normal Balance: Credit

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

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

Account Title: Anticipated Collections From Federal Sources

Account Number: 407000

Normal Balance: Debit

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

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

Account Number: 408100

Normal Balance: Credit

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

Account Title: Liquidation of Deficiency - Appropriations

Account Number: 411200

Normal Balance: Debit

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

U.S. Standard General Ledger
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Account Title: Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts

Account Number: 411300

Normal Balance: Debit

Definition: The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by 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: 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: 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: The amount of budget authority that Congress provides equivalent to an inferred appropriation to retire debt as specified in a public law. This excludes debt subject to credit reform.

Account Title: Loan Administrative Expense Appropriation

Account Number: 411700

Normal Balance: Debit

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

**U.S. Standard General Ledger
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Account Title: Reestimated Loan Subsidy Appropriation

Account Number: 411800

Normal Balance: Debit

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.

Account Title: Other Appropriations Realized

Account Number: 411900

Normal Balance: Debit

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

Account Title: Other Appropriations Realized - International Monetary Fund

Account Number: 411990

Normal Balance: Debit

Definition: The amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language. This USSGL 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: 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: 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

Account Number: 411993

Normal Balance: Debit

Definition: 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: 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: The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.

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

Account Number: 412100

Normal Balance: Debit

Definition: 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 agency 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: 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 yearend

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

Account Number: 412300

Normal Balance: Debit

Definition: 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 agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified -
Payable - Temporary Reduction/Cancellation

Account Number: 412400

Normal Balance: Credit

Definition: 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 agency expenditure account.

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 412500

Normal Balance: Debit

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

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Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable

Account Number: 412600

Normal Balance: Debit

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

Account Title: Amounts Appropriated From Specific Invested TAFS - Payable

Account Number: 412700

Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than 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 yearend.

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

Account Number: 412800

Normal Balance: Debit

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

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

Account Number: 412900

Normal Balance: Credit

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

Account Title: Appropriation To Liquidate Contract Authority Withdrawn

Account Number: 413000

Normal Balance: Credit

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

Account Title: Current-Year Contract Authority Realized

Account Number: 413100

Normal Balance: Debit

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

Account Title: Substitution of Contract Authority

Account Number: 413200

Normal Balance: Credit

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

Account Title: Decreases to Indefinite Contract Authority

Account Number: 413300

Normal Balance: Credit

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

Account Title: Contract Authority Withdrawn

Account Number: 413400

Normal Balance: Credit

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

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

Account Title: Contract Authority Liquidated

Account Number: 413500

Normal Balance: Credit

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

Account Title: Contract Authority To Be Liquidated by Trust Funds

Account Number: 413600

Normal Balance: Credit

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

Account Title: Transfers of Contract Authority - Allocation

Account Number: 413700

Normal Balance: Debit

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

Account Title: Appropriation To Liquidate Contract Authority

Account Number: 413800

Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.

Account Title: Contract Authority Carried Forward

Account Number: 413900

Normal Balance: Debit

Definition: The amount of contract authority carried forward into the next fiscal year. This account does not close at yearend.

Account Title: Substitution of Borrowing Authority

Account Number: 414000

Normal Balance: Credit

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

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

Account Title: Current-Year Borrowing Authority Realized

Account Number: 414100

Normal Balance: Debit

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

Account Title: Actual Repayment of Borrowing Authority Converted to Cash

Account Number: 414200

Normal Balance: Credit

Definition: Amounts transferred to the General Fund of the U.S. Government by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.

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

Account Number: 414300

Normal Balance: Credit

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

Account Title: Borrowing Authority Withdrawn

Account Number: 414400

Normal Balance: Credit

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

Account Title: Borrowing Authority Converted to Cash

Account Number: 414500

Normal Balance: Credit

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

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

Account Number: 414600

Normal Balance: Credit

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

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

Account Number: 414700

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt. This excludes amounts related to actual repayments of borrowing authority converted to cash.

Account Title: Resources Realized From Borrowing Authority

Account Number: 414800

Normal Balance: Debit

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

Account Title: Borrowing Authority Carried Forward

Account Number: 414900

Normal Balance: Debit

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

Account Title: Reappropriations - Transfers-In

Account Number: 415000

Normal Balance: Debit

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

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

Account Number: 415100

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000, "Repayments of Capital Investment, Government-Owned Enterprises."

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

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

Account Number: 415200

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year of prior- year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000 "Repayments of Capital Investment, Government-Owned Enterprises."

Account Title: Transfers of Contract Authority - Nonallocation

Account Number: 415300

Normal Balance: Debit

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

Account Title: Appropriation To Liquidate Contract Authority - Nonallocation -
Transferred

Account Number: 415400

Normal Balance: Debit

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

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: 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 SF1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation and agencies 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 Receipt or Appropriation Balances
Previously Precluded From Obligation

Account Number: 415700

Normal Balance: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439700, "Receipts and Appropriations Temporarily Precluded From Obligation."

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

Account Number: 415800

Normal Balance: Debit

Definition: 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

Account Number: 415900

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure 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 Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval.

**U.S. Standard General Ledger
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Account Title: Anticipated Transfers - Current-Year Authority

Account Number: 416000

Normal Balance: Debit

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

Account Title: Allocations of Authority - Anticipated From Invested Balances

Account Number: 416500

Normal Balance: Debit

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

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

Account Number: 416600

Normal Balance: Debit

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

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

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

Account Number: 416700

Normal Balance: Debit

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

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

Account Number: 416800

Normal Balance: Debit

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

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Account Title: Nonallocation Transfers of Invested Balances - Receivable

Account Number: 417100

Normal Balance: Debit

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

Account Title: Nonallocation Transfers of Invested Balances - Payable

Account Number: 417200

Normal Balance: Credit

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

Account Title: Nonallocation Transfers of Invested Balances - Transferred

Account Number: 417300

Normal Balance: Debit

Definition: The amount of nonexpenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Nonallocation Transfers of Invested Balances - Receivable" or 417200, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Account Title: Allocation Transfers of Current-Year Authority for Noninvested
Accounts

Account Number: 417500

Normal Balance: Debit

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

Account Title: Allocation Transfers of Current-Year Authority for Noninvested
Accounts - International Monetary Fund

Account Number: 417590

Normal Balance: Debit

Definition: The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded 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: Allocation Transfers of Prior-Year Balances

Account Number: 417600

Normal Balance: Debit

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

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

Account Number: 417690

Normal Balance: Debit

Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. 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.

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Account Title: Anticipated Transfers - Prior-Year Balances

Account Number: 418000

Normal Balance: Debit

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

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

Account Number: 418300

Normal Balance: Debit

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

Account Title: Transfers - Prior-Year Balances

Account Number: 419000

Normal Balance: Debit

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

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

Account Number: 419100

Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with Office of Management and Budget approval. 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: Balance Transfers - Unexpired to Expired

Account Number: 419200

Normal Balance: Debit

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

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

Account Number: 419300

Normal Balance: Debit

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

Account Title: Transfer of Obligated Balances

Account Number: 419500

Normal Balance: Debit

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

Account Title: Balance Transfers-In - Expired to Expired

Account Number: 419600

Normal Balance: Debit

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

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Account Title: Balance Transfers-Out - Expired to Expired

Account Number: 419700

Normal Balance: Credit

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

Account Title: Transfer of Expired Expenditure Transfers - Receivable

Account Number: 419900

Normal Balance: Debit

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

Account Title: Total Actual Resources - Collected

Account Number: 420100

Normal Balance: Debit

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

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

Account Number: 420190

Normal Balance: Debit

Definition: This account is used at yearend 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 yearend. This USSGL 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: 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).

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Account Title: Anticipated Reimbursements and Other Income

Account Number: 421000

Normal Balance: Debit

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

Account Title: Liquidation of Deficiency - Offsetting Collections

Account Number: 421200

Normal Balance: Debit

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

Account Title: Anticipated Expenditure Transfers from Trust Funds

Account Number: 421500

Normal Balance: Debit

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

Account Title: Unfilled Customer Orders Without Advance

Account Number: 422100

Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.

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Account Title: Unfilled Customer Orders With Advance

Account Number: 422200

Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at yearend.

Account Title: Expenditure Transfers from Trust Funds - Receivable

Account Number: 422500

Normal Balance: Debit

Definition: The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example where the paying account is the Treasury Forfeiture Fund). This account does not close at yearend.

Account Title: Unfilled Customer Orders Without Advance - Transferred

Account Number: 423000

Normal Balance: Debit

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

Account Title: Unfilled Customer Orders With Advance - Transferred

Account Number: 423100

Normal Balance: Credit

Definition: The amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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

Account Number: 423200

Normal Balance: Debit

Definition: 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.

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

Account Number: 423300

Normal Balance: Debit

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

Account Title: Other Federal Receivables - Transferred

Account Number: 423400

Normal Balance: Debit

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

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

Account Number: 424000

Normal Balance: Credit

Definition: 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 and Other Income Earned - Receivable

Account Number: 425100

Normal Balance: Debit

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

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Account Title: Reimbursements and Other Income Earned - Collected

Account Number: 425200

Normal Balance: Debit

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

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

Account Number: 425300

Normal Balance: Debit

Definition: The total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.

Account Title: Expenditure Transfers from Trust Funds - Collected

Account Number: 425500

Normal Balance: Debit

Definition: 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).

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

Account Number: 426000

Normal Balance: Debit

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

Account Title: Actual Collections of Business-Type Fees

Account Number: 426100

Normal Balance: Debit

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

Account Title: Actual Collections of Loan Principal

Account Number: 426200

Normal Balance: Debit

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

**U.S. Standard General Ledger
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Account Title: Actual Collections of Loan Interest

Account Number: 426300

Normal Balance: Debit

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

Account Title: Actual Collections of Rent

Account Number: 426400

Normal Balance: Debit

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

Account Title: Actual Collections From Sale of Foreclosed Property

Account Number: 426500

Normal Balance: Debit

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

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

Account Number: 426600

Normal Balance: Debit

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

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

Account Number: 426700

Normal Balance: Debit

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

Account Title: Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Account Number: 426800

Normal Balance: Debit

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

**U.S. Standard General Ledger
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Account Title: Actual Program Fund Subsidy Collected

Account Number: 427100

Normal Balance: Debit

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

Account Title: Interest Collected From Treasury

Account Number: 427300

Normal Balance: Debit

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

Account Title: Actual Collections From Liquidating Fund

Account Number: 427500

Normal Balance: Debit

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

Account Title: Actual Collections From Financing Fund

Account Number: 427600

Normal Balance: Debit

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

Account Title: Other Actual Collections - Federal

Account Number: 427700

Normal Balance: Debit

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

Account Title: Interest Receivable From Treasury

Account Number: 428300

Normal Balance: Debit

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

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

Account Title: Receivable From the Liquidating Fund

Account Number: 428500

Normal Balance: Debit

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

Account Title: Receivable From the Financing Fund

Account Number: 428600

Normal Balance: Debit

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

Account Title: Other Federal Receivables

Account Number: 428700

Normal Balance: Debit

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

Account Title: Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Account Number: 429000

Normal Balance: Debit

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

Account Title: Adjustments to the Exchange Stabilization Fund

Account Number: 429500

Normal Balance: Debit

Definition: The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a debit, it is acceptable 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
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Account Title: Adjustments to the International Monetary Fund

Account Number: 429590

Normal Balance: Debit

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

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Account Number: 432000

Normal Balance: Debit

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and Federal agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Canceled Authority

Account Number: 435000

Normal Balance: Credit

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a U.S. Treasury warrant. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority

Account Number: 435100

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Partial Cancellation of Authority - International Monetary Fund

Account Number: 435190

Normal Balance: Credit

Definition: 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: Cancellation of Appropriation From Unavailable Receipts

Account Number: 435500

Normal Balance: Credit

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

Account Title: Cancellation of Appropriation From Invested Balances

Account Number: 435600

Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Account Number: 435700

Normal Balance: Credit

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

Account Title: Appropriation Purpose Fulfilled - Balance Not Available

Account Number: 436000

Normal Balance: Credit

Definition: 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.

**U.S. Standard General Ledger
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Account Title: Offset to Appropriation Realized for Redemption of Treasury Securities

Account Number: 437000

Normal Balance: Credit

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

Account Title: Temporary Reduction - New Budget Authority

Account Number: 438200

Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 439200, "Permanent Reduction - New Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances

Account Number: 438300

Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 439300, "Permanent Reduction - Prior-Year Balances."

Account Title: Temporary Reduction/Cancellation Returned by Appropriation

Account Number: 438400

Normal Balance: Credit

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

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

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
New Budget Authority

Account Number: 438700

Normal Balance: Credit

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

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
Prior-Year Balances

Account Number: 438800

Normal Balance: Credit

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

Account Title: Reappropriations - Transfers-Out

Account Number: 439000

Normal Balance: Credit

Definition: The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Adjustments to Indefinite Appropriations

Account Number: 439100

Normal Balance: Credit

Definition: 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: 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 can only be used by the Department of the Treasury.

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

Account Title: Permanent Reduction - New Budget Authority

Account Number: 439200

Normal Balance: Credit

Definition: 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: 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: 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 yearend.

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

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

Account Number: 439500

Normal Balance: Credit

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

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily
Unavailable - Receipts Unavailable for Obligation Upon Collection

Account Number: 439600

Normal Balance: Credit

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

Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Account Number: 439700

Normal Balance: Credit

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

Account Title: Unobligated Balances of Receipts and Appropriations Temporarily
Precluded From Obligation

Account Number: 439701

Normal Balance: Credit

Definition: Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of receipts and appropriations that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds.

**U.S. Standard General Ledger
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Account Title: Offsetting Collections Temporarily Precluded From Obligation

Account Number: 439800

Normal Balance: Credit

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

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

Account Number: 439900

Normal Balance: Credit

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

Account Title: Unapportioned Authority - Pending Rescission

Account Number: 442000

Normal Balance: Credit

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

Account Title: Unapportioned Authority - OMB Deferral

Account Number: 443000

Normal Balance: Credit

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

Account Title: Unapportioned Authority

Account Number: 445000

Normal Balance: Credit

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

Account Title: Apportionments

Account Number: 451000

Normal Balance: Credit

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

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

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment

Account Number: 459000

Normal Balance: Credit

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

Account Title: Allotments - Realized Resources

Account Number: 461000

Normal Balance: Credit

Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.

Account Title: Unobligated Funds Exempt From Apportionment

Account Number: 462000

Normal Balance: Credit

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at yearend.

Account Title: Unobligated Funds Exempt From Apportionment - International Monetary Fund

Account Number: 462090

Normal Balance: Credit

Definition: 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 yearend. This USSGL 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: 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 yearend. This USSGL can only be used by the Department of the Treasury.

Account Title: Funds Not Available for Commitment/Obligation

Account Number: 463000

Normal Balance: Credit

Definition: Appropriated funds not available for commitment/obligation.

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Account Title: Funds Not Available - Adjustments to the Exchange Stabilization Fund

Account Number: 463500

Normal Balance: Credit

Definition: Funds not available for commitment/obligations. The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury. This account does not close at year end.

Account Title: Allotments - Expired Authority

Account Number: 465000

Normal Balance: Credit

Definition: 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: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment

Account Number: 470000

Normal Balance: Credit

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

Account Title: Commitments - Programs Exempt From Apportionment

Account Number: 472000

Normal Balance: Credit

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

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Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 480100

Normal Balance: Credit

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

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 480200

Normal Balance: Credit

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

Account Title: Undelivered Orders - Obligations Transferred, Unpaid

Account Number: 483100

Normal Balance: Credit

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

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

Account Number: 483200

Normal Balance: Credit

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

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

Account Number: 487100

Normal Balance: Debit

Definition: The amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 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: 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: 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."

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 488200

Normal Balance: Credit

Definition: The amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations, Prepaid/Advanced."

Account Title: Delivered Orders - Obligations, Unpaid

Account Number: 490100

Normal Balance: Credit

Definition: The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end.

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Account Title: Delivered Orders - Obligations, Paid

Account Number: 490200

Normal Balance: Credit

Definition: 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.

Account Title: Authority Outlaid Not Yet Disbursed

Account Number: 490800

Normal Balance: Credit

Definition: The amount of authority outlaid 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 yearend.

Account Title: Delivered Orders - Obligations Transferred, Unpaid

Account Number: 493100

Normal Balance: Credit

Definition: The amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Account Number: 497100

Normal Balance: Debit

Definition: The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 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: 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: 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: 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: 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: 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: 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: 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: 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: The amount of interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds

Account Number: 531200

Normal Balance: Credit

Definition: The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

Account Title: Interest Revenue - Subsidy Amortization

Account Number: 531300

Normal Balance: Credit

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

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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: 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: 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: 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: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, or to offset intragovernmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with SFFAS 7, paragraph 239.

Account Title: Contra Revenue for Interest Revenue - Other

Account Number: 531900

Normal Balance: Debit

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

Account Title: Penalties and Fines Revenue

Account Number: 532000

Normal Balance: Credit

Definition: The amount of revenue from penalties and fines.

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

Account Title: Contra Revenue for Penalties and Fines

Account Number: 532400

Normal Balance: Debit

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

Account Title: Administrative Fees Revenue

Account Number: 532500

Normal Balance: Credit

Definition: The amount of revenue earned from administrative fees.

Account Title: Contra Revenue for Administrative Fees

Account Number: 532900

Normal Balance: Debit

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

Account Title: Funded Benefit Program Revenue

Account Number: 540000

Normal Balance: Credit

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

Account Title: Unfunded FECA Benefit Revenue

Account Number: 540500

Normal Balance: Credit

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

Account Title: Contra Revenue for Unfunded FECA Benefit Revenue

Account Number: 540600

Normal Balance: Debit

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

Account Title: Contra Revenue for Funded Benefit Program Revenue

Account Number: 540900

Normal Balance: Debit

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

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

Account Title: Insurance and Guarantee Premium Revenue

Account Number: 550000

Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue

Account Number: 550900

Normal Balance: Debit

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

Account Title: Donated Revenue - Financial Resources

Account Number: 560000

Normal Balance: Credit

Definition: The amount of financial resources donated to a Federal entity from a non-Federal source; for example, cash or securities.

Account Title: Contra Revenue for Donations - Financial Resources

Account Number: 560900

Normal Balance: Debit

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

Account Title: Donated Revenue - Nonfinancial Resources

Account Number: 561000

Normal Balance: Credit

Definition: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources

Account Number: 561900

Normal Balance: Debit

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

Account Title: Forfeiture Revenue - Cash and Cash Equivalents

Account Number: 564000

Normal Balance: Credit

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

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

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents

Account Number: 564900

Normal Balance: Debit

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

Account Title: Forfeiture Revenue - Forfeitures of Property

Account Number: 565000

Normal Balance: Credit

Definition: 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: The amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

Account Title: Expended Appropriations

Account Number: 570000

Normal Balance: Credit

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

Account Title: Appropriations - Expended

Account Number: 570005

Normal Balance: Debit

Definition: The amount of General Fund of the U.S. Government-financed appropriations used by agencies during the fiscal year when goods and services are received or benefits are provided. This account corresponds to Federal reporting entity's Expended Appropriations (USSGL Account 570000). This account is for the General Fund of the U.S. Government use only.

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

Account Title: Expended Appropriations - Prior Period Adjustments Due to
Corrections of Errors - Years Preceding the Prior Year

Account Number: 570500

Normal Balance: Credit

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

Account Title: Expended Appropriations - Prior-Period Adjustments Due to
Corrections of Errors

Account Number: 570800

Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 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: Expended Appropriations - Prior-Period Adjustments Due to
Changes in Accounting Principles

Account Number: 570900

Normal Balance: Credit

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

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

Account Title: Transfer in of Agency Unavailable Custodial and Non-Entity Collections

Account Number: 571000

Normal Balance: Credit

Definition: The amount of Federal agency 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

Account Number: 571200

Normal Balance: Credit

Definition: 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: Financing Sources Transferred In Without Reimbursement

Account Number: 572000

Normal Balance: Credit

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

Account Title: Financing Sources Transferred Out Without Reimbursement

Account Number: 573000

Normal Balance: Debit

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

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

Account Title: Appropriated Dedicated Collections Transferred In

Account Number: 574000

Normal Balance: Credit

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

Account Title: Appropriated Dedicated Collections Transferred Out

Account Number: 574500

Normal Balance: Debit

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

Account Title: Expenditure Financing Sources - Transfers-In

Account Number: 575000

Normal Balance: Credit

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

Account Title: Nonexpenditure Financing Sources - Transfers-In - Other

Account Number: 575500

Normal Balance: Credit

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

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

Account Number: 575600

Normal Balance: Credit

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

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

Account Title: Expenditure Financing Sources - Transfers-Out

Account Number: 576000

Normal Balance: Debit

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

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Other

Account Number: 576500

Normal Balance: Debit

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

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Capital
Transfers

Account Number: 576600

Normal Balance: Debit

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

Account Title: Nonbudgetary Financing Sources Transferred In

Account Number: 577500

Normal Balance: Credit

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

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

Account Title: Nonbudgetary Financing Sources Transferred Out

Account Number: 577600

Normal Balance: Debit

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

Account Title: Authority Transfer Control In

Account Number: 577700

Normal Balance: Credit

Definition: 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: 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.

Account Title: Imputed Financing Sources

Account Number: 578000

Normal Balance: Credit

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

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

Account Title: Other Non-Budgetary Financing Sources for Debt
Accruals/Amortization

Account Number: 579001

Normal Balance: Credit

Definition: This accounts if 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: 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.

Account Title: Financing Sources To Be Transferred Out - Contingent Liability

Account Number: 579200

Normal Balance: Debit

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

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

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: The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Individual

Account Number: 580100

Normal Balance: Credit

Definition: The amount of taxes collected from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of tax revenue collected for individuals should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Corporate

Account Number: 580200

Normal Balance: Credit

Definition: The amount of taxes and fees collected from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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

Account Title: Tax Revenue Collected - Unemployment

Account Number: 580300

Normal Balance: Credit

Definition: The amount of unemployment taxes collected from employers resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Excise

Account Number: 580400

Normal Balance: Credit

Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Estate and Gift

Account Number: 580500

Normal Balance: Credit

Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Customs

Account Number: 580600

Normal Balance: Credit

Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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

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: 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) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Corporate

Account Number: 582200

Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) 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: 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). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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

Account Title: Tax Revenue Accrual Adjustment - Excise

Account Number: 582400

Normal Balance: Credit

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift

Account Number: 582500

Normal Balance: Credit

Definition: The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Customs

Account Number: 582600

Normal Balance: Credit

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Not Otherwise Classified

Account Number: 583000

Normal Balance: Debit

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

**U.S. Standard General Ledger
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Account Title: Contra Revenue for Taxes - Individual

Account Number: 583100

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Corporate

Account Number: 583200

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). 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: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Excise

Account Number: 583400

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**U.S. Standard General Ledger
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Account Title: Contra Revenue for Taxes - Estate and Gift

Account Number: 583500

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Customs

Account Number: 583600

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Not Otherwise Classified

Account Number: 589000

Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). 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: The amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Corporate

Account Number: 589200

Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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

Account Title: Tax Revenue Refunds - Unemployment

Account Number: 589300

Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Excise

Account Number: 589400

Normal Balance: Debit

Definition: 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). 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: The amount of estate and gift tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Customs

Account Number: 589600

Normal Balance: Debit

Definition: 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). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Other Revenue

Account Number: 590000

Normal Balance: Credit

Definition: The amount of revenue received but not otherwise classified above.

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

Account Title: Contra Revenue for Other Revenue

Account Number: 590900

Normal Balance: Debit

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

Account Title: Revenue and Other Financing Sources - Cancellations

Account Number: 591900

Normal Balance: Debit

Definition: 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: 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.

Account Title: Valuation Change in Investments - Exchange Stabilization Fund

Account Number: 592100

Normal Balance: Credit

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

**U.S. Standard General Ledger
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Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise

Account Number: 592200

Normal Balance: Credit

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

Account Title: Collections for Others - Statement of Custodial Activity

Account Number: 599000

Normal Balance: Debit

Definition: 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: 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: 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: 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: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government

Account Number: 599800

Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the U.S. Government.

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

Account Title: Operating Expenses/Program Costs

Account Number: 610000

Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. 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: The amount of expenses recognized by a purchasing agency when a capitalized asset acquired from another federal agency does not meet the purchasing agency's capitalization threshold.

Account Title: Contra Bad Debt Expense - Incurred for Others

Account Number: 619000

Normal Balance: Credit

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

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

Account Title: Other Interest Expenses

Account Number: 633000

Normal Balance: Debit

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

Account Title: Remuneration Interest

Account Number: 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.

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees

Account Number: 634000

Normal Balance: Debit

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

U.S. Standard General Ledger
Accounts and Definitions

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 agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability Insurance, Hospital Insurance (Hi-Medicare, Part A). Use Federal/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.

Account Title: Cost of Goods Sold

Account Number: 650000

Normal Balance: Debit

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

Account Title: Applied Overhead

Account Number: 660000

Normal Balance: Credit

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

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

Account Title: Cost Capitalization Offset

Account Number: 661000

Normal Balance: Credit

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

Account Title: Depreciation, Amortization, and Depletion

Account Number: 671000

Normal Balance: Debit

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

Account Title: Bad Debt Expense

Account Number: 672000

Normal Balance: Debit

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

Account Title: Imputed Costs

Account Number: 673000

Normal Balance: Debit

Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, "Financial Reporting Requirements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 578000, "Imputed Financing Sources."

Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 679000

Normal Balance: Debit

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

Account Title: Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees

Account Number: 679500

Normal Balance: Credit

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

Account Title: Nonproduction Costs

Account Number: 690000

Normal Balance: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 640000, "Benefit Expense."

Account Title: Gains on Disposition of Assets - Other

Account Number: 711000

Normal Balance: Credit

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

Account Title: Gains on Disposition of Investments

Account Number: 711100

Normal Balance: Credit

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

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

Account Title: Gains on Disposition of Borrowings

Account Number: 711200

Normal Balance: Credit

Definition: The amount of gain on early repayment of outstanding borrowings.

Account Title: Gains on Changes in Long-Term Assumptions - From Experience

Account Number: 717100

Normal Balance: Credit

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

Account Title: Losses on Changes in Long-Term Assumptions - From Experience

Account Number: 717200

Normal Balance: Debit

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

Account Title: Unrealized Gains

Account Number: 718000

Normal Balance: Credit

Definition: The amount of unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized gains on investments of defined benefit pension plans under FAS 35, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Gain - Exchange Stabilization Fund

Account Number: 718100

Normal Balance: Credit

Definition: 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.

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

Account Title: Other Gains

Account Number: 719000

Normal Balance: Credit

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

Account Title: Gains on International Monetary Fund Assets

Account Number: 719090

Normal Balance: Credit

Definition: The gain on assets resulting from valuation changes on International Monetary Fund assets. This USSGL 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: When 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: 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: The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

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

Account Title: Losses on Disposition of Borrowings

Account Number: 721200

Normal Balance: Debit

Definition: The amount of loss on the early repayment of outstanding borrowings.

Account Title: Gains on Changes in Long-Term Assumptions

Account Number: 727100

Normal Balance: Credit

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

Account Title: Losses on Changes in Long-Term Assumptions

Account Number: 727200

Normal Balance: Debit

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

Account Title: Unrealized Losses

Account Number: 728000

Normal Balance: Debit

Definition: The amount of unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Losses - Exchange Stabilization Fund

Account Number: 728100

Normal Balance: Debit

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

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

Account Title: Other Losses

Account Number: 729000

Normal Balance: Debit

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

Account Title: Losses on International Monetary Fund Assets

Account Number: 729090

Normal Balance: Debit

Definition: The losses on assets resulting from valuation changes on International Monetary Fund assets. This USSGL 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: When 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: The loss from the partial impairment of General Property, Plant and Equipment (G-PP&E), except internal use software, as prescribed by FASAB 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: 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: 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: The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior Period Adjustments Due to Corrections of Errors -Years
Preceding the Prior Year

Account Number: 740500

Normal Balance: Credit

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

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

Account Title: Distribution of Income - Dividend

Account Number: 750000

Normal Balance: Debit

Definition: Distribution of income such as interest on capital and franchise taxes.

Account Title: Changes in Actuarial Liability

Account Number: 760000

Normal Balance: Debit

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

Account Title: Trust Fund Warrant Journal Vouchers Issued Net of Adjustments

Account Number: 771000

Normal Balance: Debit

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

Account Title: Guaranteed Loan Level - Unapportioned

Account Number: 801500

Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

Account Title: Guaranteed Loan Level - Apportioned

Account Number: 802000

Normal Balance: Credit

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

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

Account Title: Guaranteed Loan Level - Used Authority

Account Number: 804000

Normal Balance: Credit

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

Account Title: Guaranteed Loan Level - Unused Authority

Account Number: 804500

Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at yearend.

Account Title: Guaranteed Loan Principal Outstanding

Account Number: 805000

Normal Balance: Debit

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

Account Title: Guaranteed Loan New Disbursements by Lender

Account Number: 805300

Normal Balance: Credit

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

Account Title: Guaranteed Loan Collections, Defaults, and Adjustments

Account Number: 806500

Normal Balance: Debit

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

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders

Account Number: 807000

Normal Balance: Credit

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

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

Account Title: Partial or Early Cancellation of Authority

Account Number: 809100

Normal Balance: Credit

Definition: 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: To 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: 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 yearend. This account does not close at yearend.

Account Title: Purchases of Property, Plant, and Equipment

Account Number: 880200

Normal Balance: Debit

Definition: 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 yearend.

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

Account Title: Purchases of Inventory and Related Property

Account Number: 880300

Normal Balance: Debit

Definition: 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 yearend.

Account Title: Purchases of Assets - Other

Account Number: 880400

Normal Balance: Debit

Definition: 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 yearend.



Treasury Financial Manual

Part 1, Section III: Account Transactions

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

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

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

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

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For deposit funds, there are valid accounting postings not yet documented. When recording any transaction in a deposit fund, agencies should not record (a) budgetary entries or (b) entries

that result in net revenues, expenses, gains, or losses in nonfiduciary deposit funds. Examples of many transactions commonly used in non-fiduciary deposit funds are provided in the USSGL Implementation Guide: *Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts*.

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
 - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose—USSGL account 310300, "Unexpended Appropriations—Transfers-Out," or
 - Financing sources that impact cumulative results of operations—USSGL account 576500, "Nonexpenditure Financing Sources—Transfers-Out."

The "Transfer To" entity must use a proprietary USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 310200, "Unexpended Appropriations—Transfers-In" corresponds to USSGL account 310300. USSGL account 575500, "Nonexpenditure Financing Sources—Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) will result in 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 at the TFM website.

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

Section III	Page Number
USSGL Account Transaction Categories (AC)	III AC - 1
USSGL Account Transaction Listing (AL)	III AL - 1
USSGL Account Transactions (AT)	III AT - 1
USSGL Account Transaction Postings (AP)	III AP - 1

Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

**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/Writeoffs/Reclassification

100 - 299 Upward and Downward Adjustments
300 - 399 Prior-Period Adjustments
400 - 499 Writeoffs
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 Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A124	To record unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation. 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.
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 (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A131	To record a permanent reduction of borrowing or contract authority.
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year unpaid obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
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 nonexpenditure transfers to a General Fund Receipt Account.
A143	To record anticipated capital transfers to a General Fund Receipt Account.
A145	To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 nonexpenditure 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 borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A161	To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A163	To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A164	To record anticipated reductions to borrowing authority.
A165	To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A166	To record definite and indefinite contract authority based on legislation.
A167	To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
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.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
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.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.
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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a positive modification adjustment transfer.
A204	To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.
A206	To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.
A208	To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (224).
A212	To record the financing sources transferred in to 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.
A250	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A420	To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
A424	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
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.
A430	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
A436	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A464	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A467	To record the nonexpenditure 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 transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A480	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A482	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A484	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A486	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A488	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A490	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A498	To record a Federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
A502	To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A506	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A508	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A511	To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A513	To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A519	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A522	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
A523	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
A524	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A530	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
A531	To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."
A538	To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."
A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
A715	To record funded FECA revenue by the Department of Labor.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
B120	To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B129	To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B130	To record a lien paid before personal property is sold.
B131	To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.
B132	To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.
B134	To record appropriations used this fiscal year.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
B135	To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the U.S. Government.
B137	To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
B138	To record in a trust fund, payments made to a Federal fund relating to exchange transactions.
B139	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
B140	To record the purchase of foreign currency by a disbursing officer.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B143	To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
B154	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B160	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
B162	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
B163	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
B165	To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.
B166	To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
B200	To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
B202	To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
B210	To record the payment of remuneration.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B309	To record current-year undelivered orders with an advance using a U.S. Debit Card.
B310	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B312	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B314	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B316	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
B402	To record the delivery of goods or services and to accrue a liability.
B403	To record accounts payable in a nonfiduciary deposit fund.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B405	To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B407	To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record advances and prepayments "in transit" until disbursements are confirmed.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B425	To record a contingent liability related to capital transfer.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
B606	To record current-year expended authority using a U.S. Debit Card.
B610	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
C107	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
C108	To record collections in nonfiduciary deposit funds.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C111	To record collections in clearing account Treasury Account Symbols (TAS).
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C119	To record the receipt of remuneration.
C120	To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C121	To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.
C122	To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C123	To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.
C124	To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C125	To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
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 Treasury 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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C190	To record in a trust fund, payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a General Fund Receipt Account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
C205	To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
C414	To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal 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 Federal source by the Department of Labor.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
C424	To record establishment of current-period earnings on income received in advance.
C425	To record accounts receivable in a nonfiduciary deposit fund.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C431	To record the issuance of a bridge loan.
C432	To record loans other than credit reform.
C433	To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434	To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.
C454	To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.
C455	To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
C456	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.
C457	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.
C458	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
C602	To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C603	To record the redemption of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
C604	To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
C605	To record the redemption of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.
C606	To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
C607	To record the redemption of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
C608	To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C609	To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.
C611	To record the redemption of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C613	To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.
C614	To record the gain on property sold with recourse.
C615	To record the disposition of general property, plant and equipment that was permanently removed.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C619	To record the redemption of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss
C621	To record the redemption of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C702	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
C704	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C706	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
C708	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C752	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C755	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C780	To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.
C784	To record the monthly redemption, investment and interest with the Bureau of the Fiscal Service.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
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).

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D149	To record negative subsidy disbursement in the financing fund.
D150	To adjust program fund for negative subsidy disbursement from the financing fund.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D405	To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses
D406	To record the writeoff of penalties and fines receivable.
D407	To record the writeoff of administrative fees receivable.
D408	To record the writeoff of accounts receivable.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D413	To writeoff loans receivable related to Troubled Assets Relief Program.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the writeoff of interest receivable related to Troubled Asset Relief Program.
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a prior-year.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
D507	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use 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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
D570	To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D571	To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
D589	To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the tru up of Special Drawing right interest accrual and charges for the Quarter.
E102	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
E104	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
E106	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E115	To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is 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.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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. Also record TC-E205 so that there will not be an impact on net position.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E124	To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
E126	To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E205	To record the amortization of the discount on Federal securities or interest receivable in a nonfiduciary deposit fund.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

U.S. Standard General Ledger
Account Transaction Listing

<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E516	To record a capital transfer receivable in a General Fund Receipt Account.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record adjustments for anticipated nonexpenditure transfers not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds.
F107	To record an increase of resources to match obligations in permanent indefinite funds.
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 750000 at yearend.
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.
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F147	To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.
F148	To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F305	To record the closing of appropriations to liquidate contract authority - transferred.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
F316	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F317	To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at yearend.
F362	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 408100 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 423400 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
F392	To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.
F393	To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

**U.S. Standard General Ledger
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record principal reduction due to repayment, default or adjustment.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.
H400	To record warrant for Quota increase in the International Monetary Fund assets.
H402	To record the present value payment in the International Monetary Fund.
H406	To record a Maintenance of Value Adjustment (increase), International Monetary Fund.
H410	To record an increase of the Letter of Credit for the International Monetary Fund.
H412	To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.
H420	To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.
H422	To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.
H424	To record a decrease for the maintenance of value adjustment and transfer the excess.
H426	To record the transfer in of the excess funds due to the maintenance of value decrease adjustment.

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Account Transaction Listing

TRANSACTION

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
H428	To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.
H430	To record payment vouchers.
H432	To record a decrease to the Reserve Position.
H434	To record a decrease in Currency.
H436	To record a decrease in the Quota due to CVA.
H438	To record a gain in the Quota.
H440	To record a loss in the Quota.
H442	To record the issuance of a new loan to International Monetary Fund
H444	To record the repayment on the loan.
H446	To record in the FX rate change for loans (decrease in allowance/gain).
H448	To record warrant for FX rate change.
H449	To record in the FX rate change for loans (increase in allowance/loss).
H450	To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.
H480	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

U.S. Standard General Ledger
Account Transactions

A100 - A399 Funding - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry

Debit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations.

Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

Budgetary Entry

Debit	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411800	Reestimated Loan Subsidy Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for the expired losing fund.

Budgetary Entry

Debit	415000	Reappropriations - Transfers-In
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund

Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	439000	Reappropriations - Transfers-Out

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

Comment: In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry

Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	451000	Apportionments

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry

None

A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 469000 is used as a funds control mechanism.

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

A120 To record the allotment of authority.

Budgetary Entry

Debit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

Proprietary Entry

None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A124 To record unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation. 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.

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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

A125 To record a reduction in authority for advance funding made available in the previous year.

Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	411900	Other Appropriations Realized

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

Comment: Reverse this transaction when authority is released.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	443000	Unapportioned Authority - OMB Deferral

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439700	Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	Offsetting Collections 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 yearend.

Comment: See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

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.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

**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 299000 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

**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 299000 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

Debit	445000	Unapportioned 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	445000	Unapportioned Authority
Credit	463000	Funds Not Available for Commitment/Obligation

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 yearend.

Comment: See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry

Debit	445000	Unapportioned 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	445000	Unapportioned Authority
Credit	463000	Funds Not Available for Commitment/Obligation

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	299000	Other Liabilities Without Related Budgetary Obligations
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A142 To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

Comment: See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Proprietary Entry

None

A143 To record anticipated capital transfers to a General Fund Receipt Account.

Comment: See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Proprietary Entry

Debit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	297000	Liability for Capital Transfers

A145 To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299000 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

**U.S. Standard General Ledger
Account Transactions**

A146 To record subsidy disbursed by the program fund not previously accrued.

Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit	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

A148 To record decreases to indefinite borrowing authority.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

A152 To record indefinite or definite borrowing authority.

Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	414100	Current-Year Borrowing Authority Realized
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A154 To record the realization of borrowing authority that was previously estimated.

Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit	414100	Current-Year Borrowing Authority Realized
Credit	404200	Estimated Indefinite Borrowing Authority

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 nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

Comment: Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 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 - Nonallocation - 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 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 Realized

Proprietary Entry

None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry

None

A160 To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

Comment: Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 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 - Nonallocation - Transferred
Credit	417000	Transfers - Current-Year Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority

Budgetary Entry

Debit	415300	Transfers of Contract Authority - Nonallocation
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	404200	Estimated Indefinite Borrowing Authority
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Nonallocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	404400	Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

Comment: Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority – Nonallocation Transfers

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Nonallocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

A166 To record definite and indefinite contract authority based on legislation.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413100	Current-Year Contract Authority Realized
Credit	445000	Unapportioned 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.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority – Nonallocation Transfers

Budgetary Entry

Debit	415300	Transfers of Contract Authority - Nonallocation
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

A168 To record the realization of contract authority that was previously anticipated.

Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413100	Current-Year Contract Authority Realized
Credit	403200	Estimated Indefinite Contract Authority

Proprietary Entry

None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413500	Contract Authority Liquidated
Credit	413000	Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.

Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

Debit	413800	Appropriation To Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit	413800	Appropriation To Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

A172 To record anticipated actual reductions to contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174.

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 nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit	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	Nonexpenditure Financing Sources - Transfers-In - Other

A174 To record an unanticipated actual decrease to indefinite contract authority.

Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413300	Decreases to Indefinite Contract Authority

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit	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 anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	403200	Estimated Indefinite Contract Authority
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

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	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

A178 To record anticipated adjustments/decreases to contract authority.

Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	403400	Anticipated Adjustments to Contract Authority

Proprietary Entry

None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413700	Transfers of Contract Authority - Allocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

A180 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A181 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit	417500	Allocation Transfers of Current-Year Authority for Noninvested 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

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.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

Debit	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	574000	Appropriated Dedicated Collections Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	574000	Appropriated Dedicated Collections Transferred In

**U.S. Standard General Ledger
Account Transactions**

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

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 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 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188.

Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

Comment: See USSGL TC-C422 or TC-C418 for accrual entry and USSGL TC-A186 if not accrued. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

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	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

A196 To record the annualized level of an appropriation provided under a continuing resolution.

Comment: Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

Debit	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 Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

None

Proprietary Entry

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant
Credit	310100	Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant
Credit	310100	Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411700	Loan Administrative Expense Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

A202 To record in the financing account an appropriation received for a positive modification adjustment transfer.

Comment: Also post USSGL TC-A204 and TC-B134.

Budgetary Entry

Debit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

A204 To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.

Budgetary Entry

None

Proprietary Entry

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	139900	Allowance for Subsidy

A206 To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.

Budgetary Entry

None

Proprietary Entry

Debit	729000	Other Losses
Credit	579100	Adjustment to Financing Sources - Credit Reform

A208 To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

Budgetary Entry

None

Proprietary Entry

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	719000	Other Gains

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (224).

Comment: See USSGL TC-C142.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

None

Proprietary Entry

Debit	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 in to a special or nonrevolving trust fund from a General Fund receipt account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

A213 To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	445000	Unapportioned 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**

A400 - A699 Funding - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

Budgetary Entry

Debit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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.

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 Noninvested 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.

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 Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	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 nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	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	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

Comment: Transfer partner must use USSGL TC-A426.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a credit to USSGL accounts 416600 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

Budgetary Entry

Debit	416700	Allocations of Realized Authority - Transferred From Invested Balances
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A135 to record the budget authority temporarily reduced.

Budgetary Entry

Debit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions.

Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

Comment: Transfer partner must use USSGL TC-A416.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit	576500	Nonexpenditure 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 nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a debit to USSGL accounts 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	576500	Nonexpenditure 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	Nonexpenditure 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	Nonexpenditure 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.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested 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.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure 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 Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	310200	Unexpended Appropriations - Transfers-In

A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure 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 Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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 Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure 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	Nonexpenditure 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	Nonexpenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	419900	Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	133500	Expenditure Transfers Receivable

**U.S. Standard General Ledger
Account Transactions**

A458 To record the transfer in of expired unobligated expenditure transfers receivable.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired

balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this 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 nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

Comment: Record a credit to USSGL account 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 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	Nonexpenditure Financing Sources - Transfers-In - Other

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

Comment: Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	419700	Balance Transfers-Out - Expired to Expired

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Trust and special funds credit USSGL account 575500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the 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 Noninvested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Trust and special funds debit USSGL account 576500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	576500	Nonexpenditure 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 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 Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	211000	Accounts Payable
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 480200. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 480200. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.

Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 421500 if the transfer was previously anticipated. Use USSGL account 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit	422500	Expenditure Transfers from Trust Funds - Receivable
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A135 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 465000 in expired TAFS only.

Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A135.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

U.S. Standard General Ledger
Account Transactions

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	211000	Accounts Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

Comment: See USSGL TC-A500 for the establishment of USSGL account 215500.

Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575000	Expenditure Financing Sources - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

A511 To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.

Reference: USSGL Implementation Guidance: Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575000	Expenditure Financing Sources - Transfers-In

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	Fund Balance With Treasury

A513 To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

Reference: USSGL Implementation Guidance: Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

Comment: Also post USSGL TC-B134. Use USSGL account 576000 for nonexchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
Account Transactions**

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	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

Comment: Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the 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	Nonexpenditure 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 nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: Transfer partner must use USSGL TC-A516.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit	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	Nonexpenditure 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	Nonallocation Transfers of Invested Balances - Payable
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

Comment: The Bureau of the 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	Nonexpenditure Financing Sources - Transfers-Out - Other

**U.S. Standard General Ledger
Account Transactions**

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

Comment: Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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 nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

Comment: Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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 nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
 Account Transactions**

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit	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	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

Reference: USSGL implementation guidance; Cancellations Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit	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	Nonexpenditure Financing Sources - Transfers-In - Other

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit	417100	Nonallocation Transfers of Invested Balances - Receivable
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Standard General Ledger
 Account Transactions**

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417200	Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receiveable."

Comment: Refer to USSGL TC-A532 for the establishment of the receivable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit	417300	Nonallocation Transfers of Invested Balances - Transferred
Credit	417100	Nonallocation Transfers of Invested Balances - Receiveable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receiveable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."

Comment: Refer to USSGL TC-A534 for the establishment of the payable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit	417200	Nonallocation Transfers of Invested Balances - Payable
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

Comment: Transfer of USSGL accounts 412600, 416600, 417100, 422500, 425100, and 428700 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

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
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.

Comment: Transfer or USSGL accounts 412600, 416600, 417100, 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

A544 To record in the transferring agency the nonexpenditure 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	Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.

Comment: Transfer or USSGL account 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	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A550 for the receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 480200

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	141000	Advances and Prepayments

**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.

Reference: USSGL implementation guidance; Transfer of USSGL Account 480200

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	572000	Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	423100	Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

None

A700 - A799 Funding - Reimbursables and Other Income

A702 To record anticipated reimbursements.

Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry

Debit	421000	Anticipated Reimbursements and Other Income
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry

None

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**U.S. Standard General Ledger
Account Transactions**

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	422200	Unfilled Customer Orders With Advance
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.

Comment: Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.

Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit	425100	Reimbursements and Other Income Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

**U.S. Standard General Ledger
Account Transactions**

A715 To record funded FECA revenue by the Department of Labor.

Comment: None

Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation).

Budgetary Entry

Debit	425100	Reimbursements and Other Income 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-B134. 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 "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs- B604, E104, and E106.

Budgetary Entry

Debit	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	Nonproduction Costs
Credit	101000	Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	218000	Loan Guarantee Liability
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	217000	Subsidy Payable to the Financing Account
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury
Credit	680000	Future Funded Expenses

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

B107 To record payment and disbursement of funds not previously accrued.

Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

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
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-B134.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	729000	Other Losses
Credit	101000	Fund Balance With Treasury

B109 To record payment of interest not previously accrued.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

B110 To record a confirmed disbursement schedule previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

Comment: Clearing from unpaid to paid.

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	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
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

B112 To record accrued interest paid.

Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Credit	101000	Fund Balance With Treasury

B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

Comment: This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	101000	Fund Balance With Treasury

**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.

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

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.

Comment: If funded by a direct appropriation, see USSGL TC-B416.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Credit	101000	Fund Balance With Treasury

**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 nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

**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.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

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-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	259000	Other Debt
Credit	101000	Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Standard General Ledger
Account Transactions**

B124 To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Standard General Ledger
Account Transactions**

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Special and trust funds use USSGL account 411400. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use Budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Standard General Ledger
Account Transactions**

B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired at a discount by nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

B129 To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	134200	Interest Receivable - Investments
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-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	154900	Forfeited Property - Allowance
Credit	101000	Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

Comment: Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	721200	Losses on Disposition of Borrowings
Credit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

**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 used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D108, D110, F148 and F128.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit	310700	Unexpended Appropriations - Used
Credit	570000	Expended Appropriations

B135 To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit	427700	Other Actual Collections - Federal
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

**U.S. Standard General Ledger
Account Transactions**

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the U.S. Government.

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.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	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 a trust fund payments made to a Federal fund relating to exchange transactions.

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

B139 To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

Comment: If previously anticipated, see USSGL B136.

Reference: USSGL implementation guidance: Capital Transfers Scenario

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Proprietary Entry

Debit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.

Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Website. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	119000	Other Cash

**U.S. Standard General Ledger
Account Transactions**

B141 To record the request from IMF to purchase Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Website. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	120000	Foreign Currency

B143 To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury

B144 To record the purchase of cash equivalents.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	120900	Uninvested Foreign Currency
Credit	531100	Interest Revenue - Investments

**U.S. Standard General Ledger
Account Transactions**

B146 To record a foreign currency rate intervention.

Comment: For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167000	Foreign Investments

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

None

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	101000	Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	113000	Funds Held Outside of Treasury - Budgetary

**U.S. Standard General Ledger
Account Transactions**

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120900	Uninvested Foreign Currency
Credit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	113000	Funds Held Outside of Treasury - Budgetary

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

None

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

Debit	445000	Unapportioned 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 Treasury 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-B134

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
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

B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

Proprietary Entry

None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	472000	Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

B306 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry

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

**U.S. Standard General Ledger
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B308 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B604 for the expense.

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.

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

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	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

**U.S. Standard General Ledger
Account Transactions**

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 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	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	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
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 Nonfiduciary 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, 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 "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

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	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	Nonproduction 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 Nonfiduciary Deposit Funds and Undeposited Collections
Credit 679500 Contra Expense-Nonfiduciary Deposit Fund Intragovernmental 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 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
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

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Credit 211000 Accounts Payable

**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.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	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

B418 To record the accrual of interest expenses incurred, not yet paid.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

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

**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	Employee Health Care Liability Incurred but Not Reported
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. 3, "Accounting for Inventory and Related Property"

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 nonexpenditure payments to the General Fund of U.S. Government.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry

None

Proprietary Entry

Debit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	292300	Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

Debit	760000	Changes in Actuarial Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities

B428 To record the payable to borrowers from sales of foreclosed property with recourse.

Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	211000	Accounts Payable

U.S. Standard General Ledger
Account Transactions

B430 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152100	Inventory Purchased for Resale
Credit	211000	Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

**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.

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	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	680000	Future Funded Expenses

B438 To record capital lease liability.

Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	181000	Assets Under Capital Lease
Credit	294000	Capital Lease Liability

B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

Comment: This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform

**U.S. Standard General Ledger
Account Transactions**

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
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 Assets - Holdings of Special Drawing Rights

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	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-B134. 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	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	Nonproduction Costs
Credit	141000	Advances and Prepayments

B606 To record current-year expended authority using a U.S. Debit Card.

Comment: This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	112500	U.S. Debit Card Funds

**U.S. Standard General Ledger
Account Transactions**

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

Comment: The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

Budgetary Entry

Debit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

C100 - C399 Collections and Receivables - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
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 - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**U.S. Standard General Ledger
Account Transactions**

C106 To record the collection of reestimated subsidy in the financing account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	426000	Actual Collections of "governmental-type" Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal
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	119000	Other Cash
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Standard General Ledger
Account Transactions**

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	426000	Actual Collections of "governmental-type" Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426400	Actual Collections of Rent
Debit	426500	Actual Collections From Sale of Foreclosed Property
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal
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	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	575000	Expenditure Financing Sources - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

Credit 590000 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.

Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit	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

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

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Debit	167000	Foreign Investments
Credit	134200	Interest Receivable - Investments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC- A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

Comment: For the Department of the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

**U.S. Standard General Ledger
Account Transactions**

C116 To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	218000	Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: For loan guarantees and direct loans, fees are earned when the third party disburses.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit	232000	Other Deferred Revenue
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**U.S. Standard General Ledger
Account Transactions**

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

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	579000	Other Financing Sources

C120 To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; 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-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary 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

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

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

C128 To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
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-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

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	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	Nonproduction Costs

**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-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	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	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	Nonproduction Costs

**U.S. Standard General Ledger
Account Transactions**

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 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-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	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**

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

Budgetary Entry

Debit	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

C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Debit	427700	Other Actual Collections - Federal
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

**U.S. Standard General Ledger
Account Transactions**

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 yearend.

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

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry

None

Proprietary Entry

Debit	599000	Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

**U.S. Standard General Ledger
Account Transactions**

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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	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 Nonfiduciary 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 yearend.

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 Treasury general fund receipt account.

Comment: Also post D585. For collection of custodial receivables in a Treasury 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
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

**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 yearend.

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

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	119000	Other Cash
Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	119500	Other Monetary Assets
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

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

**U.S. Standard General Ledger
Account Transactions**

C154 To record the collections of unaccrued interest on loans from non-Federal sources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	426300	Actual Collections of Loan Interest
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

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 yearend.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	577500	Nonbudgetary 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

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

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

**U.S. Standard General Ledger
Account Transactions**

C158 To record cash donations collected in an expenditure account, as allowed by law.

Comment: See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	560000	Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

**U.S. Standard General Ledger
Account Transactions**

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

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	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 - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Comment: When seized cash is deposited, see USSGL TC-D586.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	153100	Seized Monetary Instruments
Credit	299000	Other Liabilities Without Related Budgetary Obligations

**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 Nonfiduciary Deposit Funds and Undeposited Collections

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.

Comment: Reverse USSGL TC-C166.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

**U.S. Standard General Ledger
Account Transactions**

C176 To record cash deposited after forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	131000	Accounts Receivable

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-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders were previously anticipated.

Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

Budgetary Entry

Debit	422200	Unfilled Customer Orders With Advance
Credit	421000	Anticipated Reimbursements and Other Income
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

C185 To record the collection of FECA receivables by the Department of Labor.

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	132000	Funded Employment Benefit Contributions Receivable

C186 To record the collection of receivables in the performing agency for reimbursable services.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

**U.S. Standard General Ledger
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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

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	540000	Funded Benefit Program Revenue

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

**U.S. Standard General Ledger
Account Transactions**

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	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Standard General Ledger
Account Transactions**

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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 yearend.

Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

C403 To record a receivable for Old IMF Quota Payments.

Comment: For the Department of Treasury use only. Also post C405.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

Comment: Also post USSGL TC-C402.

Budgetary Entry
None

Proprietary Entry

Debit	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 yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry

Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	101000	Fund Balance With Treasury

C408 To record in the financing fund the disbursement of direct loans.

Comment: Also post USSGL TC-B134 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

**U.S. Standard General Ledger
Account Transactions**

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 loans moving from the liquidating fund to the financing fund account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 428500 Receivable From the Liquidating Fund
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 139900 Allowance for Subsidy

**U.S. Standard General Ledger
Account Transactions**

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from Non-Federal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

Budgetary Entry
None

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	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	Nonproduction Costs

C415 To record a receivable for new IMF Quota Payments under Credit Reform.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

**U.S. Standard General Ledger
Account Transactions**

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	428300	Interest Receivable From Treasury
Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	590000	Other Revenue

C417 To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

Comment: This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

Budgetary Entry

None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	240000	Liability for Nonfiduciary 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
Credit	531100	Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	167200	Premium on Foreign Investments
Credit	531100	Interest Revenue - Investments

**U.S. Standard General Ledger
Account Transactions**

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
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	Nonbudgetary Financing Sources Transferred In
Credit	590000	Other Revenue

C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor.

Comment: None

Reference: USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation).

Budgetary Entry

None

Proprietary Entry

Debit	132100	Unfunded FECA Benefit Contributions Receivable
Credit	540500	Unfunded FECA Benefit Revenue

**U.S. Standard General Ledger
Account Transactions**

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

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	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	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

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

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

**U.S. Standard General Ledger
Account Transactions**

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	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 Nonfiduciary 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

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Proprietary Entry

Debit	134100	Interest Receivable - Loans
Debit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

**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.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	425100	Reimbursements and Other Income 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.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

**U.S. Standard General Ledger
 Account Transactions**

C453 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post USSGL TC 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	445000	Unapportioned Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C454 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post USSGL TC B143.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C455 To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

Budgetary Entry

None

Proprietary Entry

Debit	531100	Interest Revenue - Investments
Credit	134200	Interest Receivable - Investments

C456 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC-B143.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

C457 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post reversal of USSGL TC B143. If budgetary resources were previously anticipated, debit USSGL account 407000.

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C458 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC B143.

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

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

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments
Credit	167200	Premium on Foreign Investments

**U.S. Standard General Ledger
Account Transactions**

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

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 account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C603 or TC-C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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 Nonfiduciary 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109, and TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

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 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 Nonfiduciary 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, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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 Nonfiduciary 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, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 or TC-C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	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. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also review CFR 41, chapter 101 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 Nonfiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property

**U.S. Standard General Ledger
Account Transactions**

C613 To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

Reference: USSGL Implementation Guidance: FASAB FFATR No. 14 and FASAB SFFAS No. 44, "Accounting for the Disposal of General Property, Plant and Equipment" and "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".

Budgetary Entry

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	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit	729000	Other Losses
Debit	729200	Other Losses from Impairment of Assets
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	719000	Other Gains

**U.S. Standard General Ledger
Account Transactions**

C614 To record the gain on property sold with recourse.

Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Reference: USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14.

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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	135000	Loans Receivable
Credit	155100	Foreclosed Property

**U.S. Standard General Ledger
Account Transactions**

C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	721100	Losses on Disposition of Investments
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	711100	Gains on Disposition of Investments

**U.S. Standard General Ledger
Account Transactions**

C619 To record the redemption of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	531800	Contra Revenue for Interest Revenue - Investments

C621 To record the redemption of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

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 Nonfiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

**U.S. Standard General Ledger
Account Transactions**

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Investments
Credit	711100	Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Investments
Credit	531100	Interest Revenue - Investments
Credit	711100	Gains on Disposition of Investments

**U.S. Standard General Ledger
Account Transactions**

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	711000	Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	155100	Foreclosed Property
Credit	711000	Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	650000	Cost of Goods Sold
Credit	157200	Stockpile Materials Held for Sale
Credit	590000	Other Revenue

**U.S. Standard General Ledger
Account Transactions**

C632 To record stockpile materials sold at a gain.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	157200	Stockpile Materials Held for Sale
Credit	711000	Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	157200	Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	565000	Forfeiture Revenue - Forfeitures of Property

C638 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	154100	Forfeited Property Held for Sale

**U.S. Standard General Ledger
Account Transactions**

C640 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold

C642 To record a loss on the sale of commodities.

Comment: For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

Budgetary Entry

None

Proprietary Entry

Debit	156900	Commodities - Allowance
Debit	650000	Cost of Goods Sold
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Standard General Ledger
Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry

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	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.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal
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	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
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.

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	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

**U.S. Standard General Ledger
Account Transactions**

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	445000	Unapportioned 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-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit	445000	Unapportioned 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

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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

**U.S. Standard General Ledger
Account Transactions**

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
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**

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 account 425200 equal to the gain and also a budgetary entry in USSGL account 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 for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

**U.S. Standard General Ledger
Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

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

C780 To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities

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

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/Writeoffs/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. 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	Employee Health Care Liability 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	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
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment

U.S. Standard General Ledger

Account Transactions

Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

**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	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	Nonproduction 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	Employee Health Care Liability Incurred but Not Reported
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

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. When anticipated accounts are not used, debit USSGL account 445000; if funds are exempt from apportionment, debit USSGL account 462000.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds 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	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	Nonproduction 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	Employee Health Care Liability Incurred but Not Reported

U.S. Standard General Ledger

Account Transactions

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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 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	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

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	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	Nonproduction Costs

**U.S. Standard General Ledger
Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. 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 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	Employee Health Care Liability 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	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	Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

Debit	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

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. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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.

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	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
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-B134. Record USSGL account 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
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	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

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

**U.S. Standard General Ledger
Account Transactions**

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.

Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

**U.S. Standard General Ledger
Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. 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 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	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	Nonproduction 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	Employee Health Care Liability 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

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	413400	Contract Authority Withdrawn

Proprietary Entry

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned 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
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

**U.S. Standard General Ledger
Account Transactions**

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit	422500	Expenditure Transfers from Trust Funds - Receivable
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit	435000	Canceled Authority
Credit	420800	Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit	296000	Accounts Payable From Canceled Appropriations
Credit	680000	Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.

Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	680000	Future Funded Expenses

**U.S. Standard General Ledger
Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Debit	218000	Loan Guarantee Liability
Credit	579100	Adjustment to Financing Sources - Credit Reform

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	577600	Nonbudgetary Financing Sources Transferred Out
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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

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Account Transactions

D300 - D399 Adjustments/Writeoffs/Reclassification - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.

Comment: Special and trust funds receiving appropriations from the General Fund of the 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 account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 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. 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	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	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 Assets - Holdings of Special Drawing Rights
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	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
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	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

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Account Transactions

Credit	153200	Seized Cash Deposited
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	199000	Other Assets

**U.S. Standard General Ledger
Account Transactions**

D308 To record a prior-period adjustment that reduces the value of a liability.

Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 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. 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	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	Employee Health Care Liability 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
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
Debit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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Account Transactions

Debit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	254000	Participation Certificates
Debit	259000	Other Debt
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	298000	Custodial Liability
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year

**U.S. Standard General Ledger
Account Transactions**

D310 To record a prior-period adjustment that increases the value of a prior-year asset.

Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 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. 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 Assets - Holdings of Special Drawing Rights
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	141000	Advances and Prepayments
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale

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Account Transactions

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 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	199000	Other Assets
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans

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Account Transactions

Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the 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	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year

**U.S. Standard General Ledger
Account Transactions**

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 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. 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	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	Employee Health Care Liability 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
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Fiscal Service

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Account Transactions

Credit	252000	Principal Payable to the Federal Financing Bank
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	254000	Participation Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

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Account Transactions

D400 - D499 Adjustments/Writeoffs/Reclassification - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Standard General Ledger
Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

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

D405 To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses

Comment: This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities. Allowance for Bad Debts generally should not be recorded for intragovernmental accounts receivable.

Reference: SFFAS 7, 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 Nonfiduciary Deposit Funds and Undeposited Collections
Credit	131900	Allowance for Loss on Accounts Receivable

D406 To record the writeoff 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
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes

U.S. Standard General Ledger
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D407 To record the writeoff 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 writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Credit	131000	Accounts Receivable

D410 To record the writeoff 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 writeoff 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 writeoff 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
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D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

D415 To record the writeoff 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 writeoff 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
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D418 To record the writeoff 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	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 paragraphs 45, 140, and 146, 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
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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
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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
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D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

None

Proprietary Entry

Debit	299500	Estimated Cleanup Cost Liability
Credit	174900	Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

Budgetary Entry

Debit	445000	Unapportioned Authority
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
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D438 To record a refund of trust or special fund receipts that was received in a prior-year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Proprietary Entry

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

D500 - D799 Adjustments/Writeoffs/Reclassification - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

Budgetary Entry

Debit	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

**U.S. Standard General Ledger
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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

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 Nonfiduciary Deposit Funds and Undeposited Collections
Credit	101000	Fund Balance With Treasury
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
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

U.S. Standard General Ledger
Account Transactions

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

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 "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset

**U.S. Standard General Ledger
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D516 To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152600 Inventory - Work-in-Process
Credit 152500 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 155900 Foreclosed Property - Allowance

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

**U.S. Standard General Ledger
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D523 To record the reclassification of damaged, irreparable inventory held for sale.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

D524 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	152300	Inventory Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

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-D318.

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

U.S. Standard General Ledger
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D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Credit 151400 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152900 Inventory - Allowance

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

**U.S. Standard General Ledger
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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

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	152100	Inventory Purchased for Resale
Debit	152700	Inventory - Finished Goods
Credit	152900	Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use

**U.S. Standard General Ledger
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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

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

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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.

Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	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	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	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.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	120000	Foreign Currency

D573 To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	729000	Other Losses
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	719000	Other Gains

**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
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund

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

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 Treasury 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**

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	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 yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs

**U.S. Standard General Ledger
Account Transactions**

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 Nonfiduciary 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 1618 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit	728000	Unrealized Losses
Credit	161800	Market Adjustment - Investments
Credit	718000	Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
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
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund

**U.S. Standard General Ledger
Account Transactions**

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
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	728100	Unrealized Losses - Exchange Stabilization Fund
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
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	219300	Allocation of Special Drawing Rights (SDRs)

D600 To record the reclassification of Exchange Stabilization Fund investment.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

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

**U.S. Standard General Ledger
Account Transactions**

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 Assets - Holdings of Special Drawing Rights

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
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	719000	Other Gains

**U.S. Standard General Ledger
Account Transactions**

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
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	729000	Other Losses
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

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
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	729000	Other Losses
Credit	219300	Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	219300	Allocation of Special Drawing Rights (SDRs)
Credit	719000	Other Gains

**U.S. Standard General Ledger
Account Transactions**

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
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights
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
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights
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 tru up of Special Drawing right interest accrual and charges for the Quarter.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	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

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	134400	Interest Receivable on Special Drawing Rights

E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

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	Nonproduction Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

**U.S. Standard General Ledger
Account Transactions**

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	221300	Employer Contributions and Payroll Taxes Payable

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

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.

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.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	211000	Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

**U.S. Standard General Ledger
Account Transactions**

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit	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 Nonfiduciary 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 the amount is 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

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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. Also record TC-E205 so that there will not be an impact on 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

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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

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

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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 Nonfiduciary Deposit Funds and Undeposited Collections

E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit	673000	Imputed Costs
Credit	578000	Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Credit	660000	Applied Overhead
Credit	671000	Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

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E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	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

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	152900	Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

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

**U.S. Standard General Ledger
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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 a lien of real and intangible forfeited property in the allowance account.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	154900	Forfeited Property - Allowance

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 Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "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

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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 No. 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
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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	Nonbudgetary 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
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E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	577600	Nonbudgetary 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	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	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
Credit	172000	Construction-in-Progress

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Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

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 Investments

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E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 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	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	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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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	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	152100	Inventory Purchased for Resale
Credit	711000	Gains on Disposition of Assets - Other

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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	Nonbudgetary Financing Sources Transferred In

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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	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	171900	Accumulated Depreciation on Improvements to Land

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Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	572000	Financing Sources Transferred In Without Reimbursement

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

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 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	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

F100 - F299 Yearend - Preclosing Entries

F104 To record adjustments for anticipated nonexpenditure transfers not realized.

Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

F106 To record the reductions of resources to match obligations in permanent indefinite funds.

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Reference: USSGL implementation guidance

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds.

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	439100	Adjustments to Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411100	Debt Liquidation Appropriations
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger
Account Transactions

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).

Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Debit	413100	Current-Year Contract Authority Realized
Debit	414100	Current-Year Borrowing Authority Realized
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	403200	Estimated Indefinite Contract Authority
Credit	404200	Estimated Indefinite Borrowing Authority
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	421000	Anticipated Reimbursements and Other Income
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority

Proprietary Entry

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	413300	Decreases to Indefinite Contract Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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	445000	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 and Other Income
Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority

Proprietary Entry

None

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	403400	Anticipated Adjustments to Contract Authority
Credit	404400	Anticipated Reductions to Borrowing Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Proprietary Entry

None

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.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435600	Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit	576500	Nonexpenditure 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.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	435100	Partial or Early Cancellation of Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

**U.S. Standard General Ledger
Account Transactions**

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	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 yearend.

Comment: See USSGL TC-C437 for the original transaction.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit	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

Credit 445000 Unapportioned Authority

Proprietary Entry

None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -
Obligations, Recoveries

Credit 445000 Unapportioned Authority

Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 211000 Accounts Payable

Credit 610000 Operating Expenses/Program Costs

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

None

Proprietary Entry

Debit 680000 Future Funded Expenses

Credit 296000 Accounts Payable From Canceled Appropriations

**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.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current- year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	520000	Revenue From Services Provided
Debit	590000	Other Revenue
Credit	131000	Accounts Receivable

**U.S. Standard General Ledger
Account Transactions**

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.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	436000	Appropriation Purpose Fulfilled - Balance Not Available

Proprietary Entry

None

F148 To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment: This TC must occur before year end. Also reverse TC-B134 for the direct appropriations used.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

Budgetary Entry

Debit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger
Account Transactions

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.

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
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
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	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	411700	Loan Administrative Expense Appropriation
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized
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	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested 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

U.S. Standard General Ledger

Account Transactions

Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	425200	Reimbursements and Other Income Earned - Collected
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of "governmental-type" Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.**Budgetary Entry**

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Contract Authority Withdrawn
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 Contract Authority Realized
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 - Nonallocation
Credit	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	414100	Current-Year Borrowing Authority Realized
Credit	414900	Borrowing Authority Carried Forward

Proprietary Entry

None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	Unapportioned Authority

Proprietary Entry

None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	420100	Total Actual Resources - Collected

Proprietary Entry

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections.

Budgetary Entry

Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Receipt or Appropriation Balances 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	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation
Credit	439700	Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F316 for authority other than offsetting collections.

Budgetary Entry

Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

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

U.S. Standard General Ledger
Account Transactions

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

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

U.S. Standard General Ledger
Account Transactions

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	445000	Unapportioned Authority

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 - Nonfinancial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations
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	Nonexpenditure Financing Sources - Transfers-In - Other
Debit	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Nonbudgetary 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

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Account Transactions

Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund
Debit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Debit	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees
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	573000	Financing Sources Transferred Out Without Reimbursement
Credit	574500	Appropriated Dedicated Collections Transferred Out
Credit	576000	Expenditure Financing Sources - Transfers-Out
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	577600	Nonbudgetary Financing Sources Transferred Out
Credit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Credit	583100	Contra Revenue for Taxes - Individual
Credit	583200	Contra Revenue for Taxes - Corporate
Credit	583300	Contra Revenue for Taxes - Unemployment
Credit	583400	Contra Revenue for Taxes - Excise
Credit	583500	Contra Revenue for Taxes - Estate and Gift
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

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Account Transactions

Credit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit	610000	Operating Expenses/Program Costs
Credit	615000	Expensed Asset
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion
Credit	672000	Bad Debt Expense
Credit	673000	Imputed Costs
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Nonproduction Costs

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

U.S. Standard General Ledger
Account Transactions

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
Credit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	727200	Losses on Changes in Long-Term Assumptions
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses from Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year
Credit	750000	Distribution of Income - Dividend
Credit	760000	Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit	310000	Unexpended Appropriations - Cumulative
Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310200	Unexpended Appropriations - Transfers-In
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
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

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Account Transactions**

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Budgetary Entry
None

Memorandum Entry

Debit	802000	Guaranteed Loan Level - Apportioned
Credit	804500	Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Budgetary Entry
None

Memorandum Entry

Debit	805300	Guaranteed Loan New Disbursements by Lender
Credit	807000	Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Budgetary Entry
None

Memorandum Entry

Debit	807000	Guaranteed Loan Cumulative Disbursements by Lenders
Credit	806500	Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Budgetary Entry
None

Memorandum Entry

Debit	804500	Guaranteed Loan Level - Unused Authority
Credit	801000	Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry

Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Receipt or Appropriation Balances 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 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	Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit	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 yearend.

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.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

None

F374 To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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	Nonallocation Transfers of Invested Balances - Receivable

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

F382 To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

None

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F386 To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

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

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

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

**U.S. Standard General Ledger
Account Transactions**

G110 To record principal reduction due to repayment, default or adjustment.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	806500	Guaranteed Loan Collections, Defaults, and Adjustments
Credit	805000	Guaranteed Loan Principal Outstanding

G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry
None

Memorandum Entry

Debit	880200	Purchases of Property, Plant, and Equipment
Credit	880100	Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Budgetary Entry
None

Memorandum Entry

Debit	880300	Purchases of Inventory and Related Property
Credit	880100	Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Budgetary Entry
None

Memorandum Entry

Debit	880400	Purchases of Assets - Other
Credit	880100	Offset for Purchases of Assets

**U.S. Standard General Ledger
Account Transactions**

H100 - H799 Other Specialized Transaction Entries - Other

H100 To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry

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 Assets - Holdings of Special Drawing Rights
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 Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land

U.S. Standard General Ledger

Account Transactions

Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	341000	Contributions to Fiduciary Net Assets

**U.S. Standard General Ledger
Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.

Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference: FASAB SFFAS No. 31

Budgetary Entry

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 Assets - Holdings of Special Drawing Rights
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

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Account Transactions

Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit	340000	Fiduciary Net Assets
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Nonproduction 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 No.31

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 - Nonfinancial 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.

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 Noninvested 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 Noninvested 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 Noninvested 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	A467	C108	C155	C619	A112	A466	B109	B137AP	D126
A110	A472	C109	C156	C621	A132	A469	B110	B138	D149AP
A133AP	A474	C111	C158	C622	A133	A476	B112	B139	D306
A155	A480	C112	C172	C624	A134	A478	B113	B143	D436
A156	A482	C114	C176	C626	A135AP	A484	B114	B150	D438
A157	A492R	C116	C182	C628	A136	A486	B116	B160	D502
A170	A502	C117	C185	C630	A141	A488	B118	B160AP	D506
A171	A506	C120	C186	C632	A145	A490	B119	B162	D507
A175	A508	C121	C188	C634	A146	A492	B120	B162AP	E509
A181	A510	C122	C190	C636	A160	A504	B121	B163	F106
A184	A511	C123	C196	C638	A169	A512	B121AP	B163AP	F108
A185	A522	C124	C200	C640	A180	A513	B122	B165	F110
A186	A524	C125	C202	C646	A183	A514	B124	B166	F120
A188	A528	C128	C204	C647	A185AP	A518	B124AP	B202	F121
A189AP	A530R	C130	C452	C702	A189	A526	B126	B308	F122
A195	A531	C132	C453	C704	A210	A530	B126AP	C149AP	F124
A198	A536	C134	C454	C706	A404	A538	B128	C151AP	F128AP
A199AP	A540	C136	C602	C708	A406	A542	B128AP	C153AP	F146
A202	A544	C137	C603	D108	A412	A546	B129	C163	F148
A212	A704	C138	C604	D308AP	A414	A712	B130	C406	H200
A408	A708	C139	C605	D310	A430	B102	B131	C408	H412
A410	B121AP	C140	C606	D504	A432	B103	B132	C432	H420
A420	B123	C141	C607	F107	A434	B104	B132AP	C456	H424
A436	B125	C141AP	C608	F108R	A440	B105	B133	C457	H428
A438	B127	C143	C610	H100	A442	B106	B135AP	C458	H430
A444	B135	C145	C611	H400	A452	B107	B136	C780	H442
A446	B150R	C146	C612	H406	A464	B108	B137	D122	
A448	B602	C149	C614	H422					
A450	C103	C151	C615	H426					
A460	C106	C153	C616	H444					
A462	C107	C154	C618	H448					

Account Number and Title:		109000		Fund Balance With Treasury While Awaiting a Warrant					
Debit					Credit				
A196AP	A197				A198	A199AP			

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				111000	Undeposited Collections				
Debit					Credit				
C144	C174	D310	D556		C144R	C176	D306		

Account Number and Title:				112000	Imprest Funds				
Debit					Credit				
D310	D502				D306	D504			

Account Number and Title:				112500	U.S. Debit Card Funds				
Debit					Credit				
D502					B309	B606			

Account Number and Title:				113000	Funds Held Outside of Treasury - Budgetary				
Debit					Credit				
A250	C750	C753	D310		B150R	B152	B154	D306	H200
A251	C751	C754	H100						
B150	C752	C755							

Account Number and Title:				113500	Funds Held Outside of Treasury - Non-Budgetary				
Debit					Credit				
C108	C150	H100			D506	H200			

Account Number and Title:				119000	Other Cash				
Debit					Credit				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:				119090	Other Cash - International Monetary Fund				
Debit					Credit				
					H434				

Account Number and Title:				119305	International Monetary Fund - Letter of Credit				
Debit					Credit				
H412	H430				H410	H450			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		119306		International Monetary Fund - Receivable/Payable Currency Valuation Adjustment					
Debit					Credit				
H436	H450				H402				

Account Number and Title:		119307		International Monetary Fund - Dollar Deposits with the IMF					
Debit					Credit				
H434									

Account Number and Title:		119309		International Monetary Fund - Currency Holdings					
Debit					Credit				
H410	H432	H438			H412	H436	H440		

Account Number and Title:		119333		International Monetary Fund - Reserve Position					
Debit					Credit				
H412					H432				

Account Number and Title:		119400		Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights					
Debit					Credit				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

Account Number and Title:		119500		Other Monetary Assets					
Debit					Credit				
C150	D310	H100			D306	H200			

Account Number and Title:		120000		Foreign Currency					
Debit					Credit				
B140	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603		C440	D572	D579R	H200	

Account Number and Title:		120500		Foreign Currency Denominated Equivalent Assets					
Debit					Credit				
B144	C115	C157	D575	D600	B146	C126	D573		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		120900	Uninvested Foreign Currency						
Debit					Credit				
C113	C126	C127	C600	C601	B144	B153			

Account Number and Title:		131000	Accounts Receivable						
Debit					Credit				
A498	C406	C422	C644	D578	A195	C130	C140	C186	D576
A714	C412	C425	C648	E604	A499	C136	C141AP	C194	E508
B108AP	C414	C430	C650	F144AP	A502	C137	C143	C647	F144
C402	C415	C438	D128	H100	C106	C138	C146	D306	H200
C403	C416	C440	D130		C109	C139	C178	D408	
C404AP	C420	C610	D310						

Account Number and Title:		131900	Allowance for Loss on Accounts Receivable						
Debit					Credit				
D306	D402R	D408	E508		D310	D404	D420	E604	
					D402	D405	D424		

Account Number and Title:		132000	Funded Employment Benefit Contributions Receivable						
Debit					Credit				
A715	C420	D310	F144AP		A195	C185	E508		
C416	C422	E604	H100		C109	D306	H200		

Account Number and Title:		132100	Unfunded FECA Benefit Contributions Receivable						
Debit					Credit				
C421									

Account Number and Title:		132500	Taxes Receivable						
Debit					Credit				
C402	C404AP	C422	D310	E604	C141AP	C143	D306	D410	E508

Account Number and Title:		132900	Allowance for Loss on Taxes Receivable						
Debit					Credit				
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	D310	E604	A456	A502	D306			
					A499	D144R	E508			

Account Number and Title:					134000	Interest Receivable - Not Otherwise Classified				
Debit					Credit					
C402	C420	C437AP	F144AP		A195	C109	C143	C162	D416	
C404AP	C422	D310	H100		A250	C140	C146	C163	E508	
C416	C435	E604			A251	C141AP	C161	D306	H200	

Account Number and Title:					134100	Interest Receivable - Loans				
Debit					Credit					
B104AP	C416	C428	D310	H100	A195	C140	C161	C444	D416	
C402	C420	C435	E604		A250	C141AP	C162	C614	D426	
C404AP	C422	C437AP	F144AP		A251	C143	C163	D306	E508	
					C109	C146	C409	D414	H200	

Account Number and Title:					134200	Interest Receivable - Investments				
Debit					Credit					
B124AP	B153	C416	C423	E604	A195	C126	C146	C454	D416	
B126AP	B160AP	C417	C450	F144AP	A250	C127	C156	C455	E508	
B128AP	B162AP	C418	C456	H100	A251	C140	C417R	C600	H200	
B129	B163AP	C419	C457		C109	C141AP	C452	C601		
B132AP	C402	C420	C458		C113	C143	C453	D306		
B133	C404AP	C422	D310							

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		134300	Interest Receivable - Taxes						
Debit					Credit				
C402	C416	C422	E604	H100	A195	C109	C143	D416	
C404AP	C420	D310	F144AP		A250	C140	C146	E508	
					A251	C141AP	D306	H200	

Account Number and Title:		134400	Interest Receivable on Special Drawing Rights						
Debit					Credit				
D612	D614				C146	D616			

Account Number and Title:		134500	Allowance for Loss on Interest Receivable - Loans						
Debit					Credit				
D306	D416	D426	E508		D310	D404	D420	D424	E604

Account Number and Title:		134600	Allowance for Loss on Interest Receivable - Investments						
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified						
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		134800	Allowance for Loss on Interest Receivable - Taxes						
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:		135000	Loans Receivable						
Debit					Credit				
B104AP	C409	C432	E604		C109	C161	C180	D412	E508
C152	C428	C616	H100		C148	C162	C614	D414	H200
C408	C431	D310			C149	C163	D306	D426	

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:		135090	Loans Receivable - International Monetary Fund						
Debit					Credit				
H442					H444				

Account Number and Title:		135100	Capitalized Loan Interest Receivable - Non-Credit Reform						
Debit					Credit				
C444	H100				C151	H200			

Account Number and Title:		135900	Allowance for Loss on Loans Receivable						
Debit					Credit				
C180	D306	D412	E508		D310	D404	E604		

Account Number and Title:		135990	Allowance for Loss on Loans Receivable - International Monetary Fund						
Debit					Credit				
H444	H446				H449				

Account Number and Title:		136000	Penalties and Fines Receivable - Not Otherwise Classified						
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:		136100	Penalties and Fines Receivable - Loans						
Debit					Credit				
C402	C416	C422	E604	H100	A195	C146	D406	H200	
C404AP	C420	D310	F144AP		C109	D306	E508		

Account Number and Title:		136300	Penalties and Fines Receivable - Taxes						
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:		136500	Allowance for Loss on Penalties and Fines Receivable - Loans						
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:				136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified				
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:				136800	Allowance for Loss on Penalties and Fines Receivable - Taxes				
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:				137000	Administrative Fees Receivable - Not Otherwise Classified				
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:				137100	Administrative Fees Receivable - Loans				
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:				137300	Administrative Fees Receivable - Taxes				
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:				137500	Allowance for Loss on Administrative Fees Receivable - Loans				
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:				137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified				
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		137800	Allowance for Loss on Administrative Fees Receivable - Taxes						
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:		138000	Loans Receivable - Troubled Assets Relief Program						
Debit					Credit				
C408	C433	C446	D310	E604	C107	C153	D306	D413	E508

Account Number and Title:		138100	Interest Receivable - Loans - Troubled Assets Relief Program						
Debit					Credit				
C420	C436	E604			C107	C143	D306	E508	
C434	D310	F144AP			C141AP	C446	D415		

Account Number and Title:		138400	Interest Receivable - Foreign Currency Denominated Assets						
Debit					Credit				
B144	C420	F144AP			C115	C126	C157		

Account Number and Title:		138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program						
Debit					Credit				
D306	D402R	D415	E508		C434	D310	D402	D424	E604

Account Number and Title:		138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program						
Debit					Credit				
D306	D413	E118	E508		C103	C118	C438	E604	
					C107	C433	D310		

Account Number and Title:		139900	Allowance for Subsidy						
Debit					Credit				
C163	D147	D150AP	D414	E118	A202AP	C103	C163	C438	
C612	D149	D306	D580	E508	A204	C109	C412	D310	
					B104AP	C118	C428	E604	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				141000	Advances and Prepayments				
Debit					Credit				
A496	B308	B410	D310		A494	B604	C130	D306	
A550	B309	D122	H100		A548	C112	D130	H200	

Account Number and Title:				151100	Operating Materials and Supplies Held for Use				
Debit					Credit				
B402	D106	D310	D566R		B108AP	C644	D108	D418	D568
B406	D107	D526AP	D569		C132	C646	D110	D542	E406
B604	D126	D530	E602		C134	C648	D306	D544	E510
C164	D134	D546	E606		C414	D102	D308AP	D566	E602

Account Number and Title:				151200	Operating Materials and Supplies Held in Reserve for Future Use				
Debit					Credit				
B402	D106	D134	E602		B108AP	C414	D110	D546	
B406	D107	D310	E606		C132	D102	D306	E510	
B604	D126	D544			C134	D108	D308AP		

Account Number and Title:				151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable				
Debit					Credit				
D310	D542	E602	E606		C626	D306	D546	E510	

Account Number and Title:				151400	Operating Materials and Supplies Held for Repair				
Debit					Credit				
D310	D526	E606			D306	D526AP	D530	E510	

Account Number and Title:				151900	Operating Materials and Supplies - Allowance				
Debit					Credit				
C644	C648	D528R			D310	D528	E606		
C646	D306	E510							

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				152100	Inventory Purchased for Resale				
Debit				Credit					
B402	D106	D310	D566R		C132	D108	D428	D540R	E602
B406	D107	D522R	D569		C644	D110	D522	D566	
B430	D126	D524R	E602		C646	D306	D523	D568	
B604	D134	D540	E606		C648	D308AP	D524	E408	
					D102	D418	D534	E510	

Account Number and Title:				152200	Inventory Held in Reserve for Future Sale				
Debit				Credit					
B402	D106	D134	E602		B108AP	C414	D110	D428	
B406	D107	D310	E606		C132	D102	D306	D522R	
B604	D126	D522			C134	D108	D308AP	E510	

Account Number and Title:				152300	Inventory Held for Repair				
Debit				Credit					
C430	D524	E412	E602		D306	D428	D524R	D536	E510
D310	D534	E414	E606						

Account Number and Title:				152400	Inventory - Excess, Obsolete, and Unserviceable				
Debit				Credit					
D310	D523	E602	E606		C626	D306	D428	E510	

Account Number and Title:				152500	Inventory - Raw Materials				
Debit				Credit					
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	

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	

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U.S. Standard General Ledger
Account Transaction Postings

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	

Account Number and Title:				154200	Forfeited Property Held for Donation or Use				
Debit					Credit				
D310	D558	D562	E606		D306	D430	D560	E504	E510

Account Number and Title:				154900	Forfeited Property - Allowance				
Debit					Credit				
B130	C646	D306	D430		D310	E418	E606		
C644	C648	D418	E510						

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:				155100	Foreclosed Property				
Debit					Credit				
B116	C161	C163	D426		C109	C614	C628	E510	
B428	C162	D310	E606		C612	C616	D306		

Account Number and Title:				155900	Foreclosed Property - Allowance				
Debit					Credit				
B114	D306	E510			D310	D426	D518	E606	

Account Number and Title:				156100	Commodities Held Under Price Support and Stabilization Support Programs				
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C642	D102	D308AP	E506
B406	C180	D107	D134	E606	C132	C644	D108	D418	E510
					C134	C646	D110	D432	
					C414	C648	D306	E408	

Account Number and Title:				156900	Commodities - Allowance				
Debit					Credit				
C642	C646	D306	D432		D310	D564	E606		
C644	C648	D418	E510						

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	C634	D110	D548
B406	D106	D134	E606		C132	C630	D102	D306	D550
B604	D107	D310			C134	C632	D108	D308AP	E510

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U.S. Standard General Ledger
Account Transaction Postings

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	B132	B165	C784	D602	B141	C123	C603	C608	E512
B126	B143	B166	D310	E608	B210	C124	C604	C611	H200
B128	B146	C148	D591	H100	C120	C125	C605	C619	
					C121	C431	C606	C621	
					C122	C602	C607	D306	

Account Number and Title:		161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
Debit					Credit				
C124	C606	C608	C621	E512	B128	B166	D310	E608	H100
C125	C607	C611	D306	H200					

Account Number and Title:		161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
Debit					Credit				
B126	B165	D310	E608	H100	C122	C602	C604	C619	E512
					C123	C603	C605	D306	H200

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:				161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service				
Debit					Credit				
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:				161800	Market Adjustment - Investments				
Debit					Credit				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:				162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

Account Number and Title:				162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
C124	C607	C621	D600		B128	B166	D310	E608	H100
C125	C608	C622	E512						
C606	C611	D306	H200						

Account Number and Title:				162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:					162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit					
C122	C603	C624	E115	E608	C124	C607	C622	E117R		
C123	C604	C702	E117	H100	C125	C608	C706	E512		
C202	C605	C704	E121		C204	C611	C708	E608		
C602	C619	D310	E512		C606	C621	D306	H200		

Account Number and Title:					163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service				
Debit					Credit					
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200	

Account Number and Title:					163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service				
Debit					Credit					
C128	C618	D306	E512	H200	B128	B166	D310	E608	H100	

Account Number and Title:					163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service				
Debit					Credit					
D310	E113	E119	E608	H100	C128	C618	D306	E512	H200	

Account Number and Title:					164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit					
B160	B162	B163			C200	C204	C704	C708		
					C202	C702	C706			

Account Number and Title:					164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit					
B160	B162	B163			C200	C204	C704	C708		
					C202	C702	C706			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act					
Debit					Credit				
C204	C706	C708			B163				

Account Number and Title:			164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act					
Debit					Credit				
B162					C202	C702	C704		

Account Number and Title:			165000	Preferred Stock in Federal Government Sponsored Enterprise					
Debit					Credit				
B200					C609				

Account Number and Title:			165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise					
Debit					Credit				
D503					C609	D503R			

Account Number and Title:			165200	Common Stock Warrants in Federal Government Sponsored Enterprise					
Debit					Credit				
B200					C609				

Account Number and Title:			165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise					
Debit					Credit				
D503					C609	D503R			

Account Number and Title:			167000	Foreign Investments					
Debit					Credit				
B153	C113	D600			B146	C127	C601		
					C126	C600	D601		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		167100	Discount on Foreign Investments						
Debit					Credit				
C423	C601				B153	D600			

Account Number and Title:		167200	Premium on Foreign Investments						
Debit					Credit				
B153	D600				C419	C600			

Account Number and Title:		167900	Foreign Exchange Rate Revalue Adjustments - Investments						
Debit					Credit				
D575	D592	D601			D573	D594	D603		

Account Number and Title:		169000	Other Investments						
Debit					Credit				
D310	E608	H100			C622	C624	D306	E512	H200

Account Number and Title:		171100	Land and Land Rights						
Debit					Credit				
B402	C164	D126	E606		B108AP	C644	D108	D418	
B406	D106	D134	H100		C132	C646	D110	E502	
B604	D107	D310			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account Number and Title:		171200	Improvements to Land						
Debit					Credit				
B402	D106	D134	E606		B108AP	C644	D108	D418	
B406	D107	D310	H100		C132	C646	D110	E502	
B604	D126	D510			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account Number and Title:		171900	Accumulated Depreciation on Improvements to Land						
Debit					Credit				
C644	C648	D418	E510		D310	E120	E606		
C646	D306	E502							

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				172000	Construction-in-Progress				
Debit					Credit				
B402	D106	D134	E606		B108AP	C613	D102	D308AP	H200
B406	D107	D310	H100		C132	C644	D108	D418	
B604	D126	D514			C134	C646	D110	D510	
					C414	C648	D306	E510	

Account Number and Title:				173000	Buildings, Improvements, and Renovations				
Debit					Credit				
B402	C164	D126	D510		B108AP	C613	D102	D308AP	H200
B406	D106	D134	E606		C132	C644	D108	D418	
B604	D107	D310	H100		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				173900	Accumulated Depreciation on Buildings, Improvements, and Renovations				
Debit					Credit				
C613	C646	D306	E502		D310	E120	E606		
C644	C648	D418	E510						

Account Number and Title:				174000	Other Structures and Facilities				
Debit					Credit				
B402	C164	D126	D510		B108AP	C613	D102	D308AP	H200
B406	D106	D134	E606		C132	C644	D108	D418	
B604	D107	D310	H100		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				174900	Accumulated Depreciation on Other Structures and Facilities				
Debit					Credit				
C613	C646	D306	E502		D310	D434	E120	E606	
C644	C648	D418	E510						

Account Number and Title:				175000	Equipment				
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C414	D102	D306	E502
B406	D106	D134	D560		C132	C610	D108	D308AP	E510
B604	D107	D310	E606		C134	C613	D110	D418	H200

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				175900	Accumulated Depreciation on Equipment				
Debit					Credit				
C610	D306	E502			D310	E120	E606		
C613	D418	E510							

Account Number and Title:				181000	Assets Under Capital Lease				
Debit					Credit				
B438	D310	E606	H100		B108AP	C414	C644	D306	E510
					C132	C610	C648	D308AP	H200
					C134	C613	D108	D418	

Account Number and Title:				181900	Accumulated Depreciation on Assets Under Capital Lease				
Debit					Credit				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

Account Number and Title:				182000	Leasehold Improvements				
Debit					Credit				
B402	C164	D126	D510		B108AP	C610	D102	D308AP	
B406	D106	D134	E606		C132	C613	D108	D418	
B604	D107	D310	H100		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		B108AP	C414	D102	D306	E510
B406	D106	D134	E606		C132	C610	D108	D308AP	H200
B604	D107	D310	H100		C134	C613	D110	D418	

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U.S. Standard General Ledger
Account Transaction Postings

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	

Account Number and Title:				184900	Allowance for Depletion				
Debit					Credit				
C613	D306	E510			D310	E120	E606		

Account Number and Title:				189000	Other General Property, Plant, and Equipment				
Debit					Credit				
B402	C164	D126	E606		B108AP	C610	D102	D308AP	H200
B406	D106	D134	H100		C132	C613	D108	D418	
B604	D107	D310			C134	C644	D110	E502	
					C414	C648	D306	E510	

Account Number and Title:				189900	Accumulated Depreciation on Other General Property, Plant, and Equipment				
Debit					Credit				
C610	C644	D306	E502		D310	E120	E606		
C613	C648	D418	E510						

Account Number and Title:				192300	Contingent Receivable for Capital Transfers				
Debit					Credit				
D310	E516				D306	D581			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		192500	Capital Transfers Receivable						
Debit					Credit				
D310	D581				C196	D306			

Account Number and Title:		199000	Other Assets						
Debit					Credit				
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:		199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed						
Debit					Credit				
C613					C615				

Account Number and Title:		211000	Accounts Payable						
Debit					Credit				
A492	B135AP	B446	D308AP		A492R	B405	B428	C614	D312
B110	B137AP	D102	D506		A501	B406	B430	D106	E109
B120	B210	D110	D508		B402	B412	B436	D107	E204AP
B121	B408	D308	F128		B403	B416	B444	D134	E412

Account Number and Title:		211200	Accounts Payable for Federal Government Sponsored Enterprise						
Debit					Credit				
B110	B121	B137AP	D308		C609	D312			
B120	B135AP	B408							

Account Number and Title:		212000	Disbursements in Transit						
Debit					Credit				
B110	D308				B408	B410	D312		

Account Number and Title:		213000	Contract Holdbacks						
Debit					Credit				
B110	D102	D308			B402	D106	D134	D508	
B408	D110	D308AP			B406	D107	D312		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				214000	Accrued Interest Payable - Not Otherwise Classified				
Debit					Credit				
B112	D102	D308	D616		B416	D106	D134	D612	
B440	D110	D308AP			B418	D107	D312	D614	

Account Number and Title:				214100	Accrued Interest Payable - Loans				
Debit					Credit				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				214200	Accrued Interest Payable - Debt				
Debit					Credit				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:				215000	Payable for Transfers of Currently Invested Balances				
Debit					Credit				
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:				215500	Expenditure Transfers Payable				
Debit					Credit				
A500R	D141	D308	F123AP		A500	D140	D312	E610	
A504	D142	E514							

Account Number and Title:				216000	Entitlement Benefits Due and Payable				
Debit					Credit				
B110	D102	D308			B420	D107	D312		
B408	D110	D308AP			D106	D134	E106		

Account Number and Title:				217000	Subsidy Payable to the Financing Account				
Debit					Credit				
B105	D308	E514			B420	D312	E610		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				218000	Loan Guarantee Liability				
Debit					Credit				
B104	D147	D308	E514		B104AP	C117	C428	D312	E122
					C103	C118	C438	D580	E610

Account Number and Title:				219000	Other Liabilities With Related Budgetary Obligations				
Debit					Credit				
B110	D102	D308			B402	D106	D112	D312	E108
B408	D110	D308AP			B416	D107	D134	E102	

Account Number and Title:				219100	Employee Health Care Liability Incurred but Not Reported				
Debit					Credit				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

Account Number and Title:				219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks				
Debit					Credit				
					D591				

Account Number and Title:				219300	Allocation of Special Drawing Rights (SDRs)				
Debit					Credit				
D610					D595	D608			

Account Number and Title:				221000	Accrued Funded Payroll and Leave				
Debit					Credit				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E102		

Account Number and Title:				221100	Withholdings Payable				
Debit					Credit				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E102		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			221300	Employer Contributions and Payroll Taxes Payable					
Debit					Credit				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E104		

Account Number and Title:			221500	Other Post Employment Benefits Due and Payable					
Debit					Credit				
B110	D102	D308			D106	D107	D134	D312	E106
B408	D110	D308AP							

Account Number and Title:			221600	Pension Benefits Due and Payable to Beneficiaries					
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			221700	Benefit Premiums Payable to Carriers					
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			221800	Life Insurance Benefits Due and Payable to Beneficiaries					
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			222000	Unfunded Leave					
Debit					Credit				
D308	E514				B420	D312	E610		

Account Number and Title:			222500	Unfunded FECA Liability					
Debit					Credit				
D308	E514				B422	D312	E610		

Account Number and Title:			229000	Other Unfunded Employment Related Liability					
Debit					Credit				
D308	E514				B420	B422	D312	E610	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				231000	Liability for Advances and Prepayments				
Debit					Credit				
A710	B142	E514			A704	C182	D312	E610	
A712	D308	F110							

Account Number and Title:				232000	Other Deferred Revenue				
Debit					Credit				
C118	C426	D308	D562		B432	B602	C116		
C424	C636R	D558			B434	C114	D312		

Account Number and Title:				240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections				
Debit					Credit				
B403	C144R	C605	D405	D588	C108	C417	C607	E115	
B407	C417R	C611	D506		C144	C425	C619	E205	
					C170	C603	C621		

Account Number and Title:				241000	Liability for Clearing Accounts				
Debit					Credit				
D507					C111				

Account Number and Title:				251000	Principal Payable to the Bureau of the Fiscal Service				
Debit					Credit				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:				251100	Capitalized Loan Interest Payable - Non-Credit Reform				
Debit					Credit				
B113	B121	B135AP	B137AP		A156	B440			

Account Number and Title:				252000	Principal Payable to the Federal Financing Bank				
Debit					Credit				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		253000	Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
C780	D308				B123	B125	B127	D312	

Account Number and Title:		253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
B127	D312				D308				

Account Number and Title:		253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
D308					B125	D312			

Account Number and Title:		253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
D308					D312	E124			

Account Number and Title:		253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
D312	E126				D308				

Account Number and Title:		254000	Participation Certificates						
Debit					Credit				
D308					D312				

Account Number and Title:		259000	Other Debt						
Debit					Credit				
B122	D308				D312				

Account Number and Title:		261000	Actuarial Pension Liability						
Debit					Credit				
B103	D308	D570	E106	E514	B420	D312	D571	E610	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		262000	Actuarial Health Insurance Liability						
Debit					Credit				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		263000	Actuarial Life Insurance Liability						
Debit					Credit				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		265000	Actuarial FECA Liability						
Debit					Credit				
B426R	D308	E514			B426	D312	E610		

Account Number and Title:		266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs						
Debit					Credit				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:		267000	Actuarial Liabilities for Treasury-Managed Benefit Programs						
Debit					Credit				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:		269000	Other Actuarial Liabilities						
Debit					Credit				
B426R	D308	D570	E514		B420	B426	D312	D571	E610

Account Number and Title:		291000	Prior Liens Outstanding on Acquired Collateral						
Debit					Credit				
B114	D308	E514			D312	D426	E610		

Account Number and Title:		292000	Contingent Liabilities						
Debit					Credit				
B424R	D308	E514			B424	E610			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		292200	Contingent Liabilities - Federal Government Sponsored Enterprise						
Debit					Credit				
B202	B424R				B424				

Account Number and Title:		292300	Contingent Liability for Capital Transfers						
Debit					Credit				
E514					B425	E610			

Account Number and Title:		294000	Capital Lease Liability						
Debit					Credit				
B110	B408	D308	E514		B438	D312	E610		

Account Number and Title:		296000	Accounts Payable From Canceled Appropriations						
Debit					Credit				
D145	D308	E514			D312	E610	F130		

Account Number and Title:		297000	Liability for Capital Transfers						
Debit					Credit				
B119	B136	D308	E514		A143	D312	E610		

Account Number and Title:		298000	Custodial Liability						
Debit					Credit				
C149AP	C153AP	D422	F124		C141AP	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account Number and Title:		298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity						
Debit					Credit				
C149AP	C153AP	F124			C145AP	C196AP	C420AP	D503AP	
C151AP	D420R	F125			C147	C403AP	C435AP	E516AP	
					C152	C405	C437		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				299000	Other Liabilities Without Related Budgetary Obligations				
Debit					Credit				
A141	C174R	D308	E504		A132	A145	C150	D312	
C170	D112	D555	E514		A134	A189	C166	D562	
					A136	B420	D148	E610	

Account Number and Title:				299500	Estimated Cleanup Cost Liability				
Debit					Credit				
B436	D308	D434	E514		B420	D312	E610		

Account Number and Title:				310000	Unexpended Appropriations - Cumulative				
Debit					Credit				
F342					F342				

Account Number and Title:				310100	Unexpended Appropriations - Appropriations Received				
Debit					Credit				
F108	F148	F342			A104	A170	A198	F107	H406
					A110	A196AP	A199AP	F108R	H448
					A155	A197	A202	H400	

Account Number and Title:				310200	Unexpended Appropriations - Transfers-In				
Debit					Credit				
F342					A408	A448	A472	A506	
					A436	A460	A480	H422	
					A444	A467	A496	H426	

Account Number and Title:				310300	Unexpended Appropriations - Transfers-Out				
Debit					Credit				
A404	A440	A476	A494		F342				
A412	A464	A484	H420						
A432	A469	A490	H424						

Account Number and Title:				310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year				
Debit					Credit				
D304	D306AP	D308AP			D310R	D312R	F342		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		310600	Unexpended Appropriations - Adjustments						
Debit					Credit				
A112	A136	F106	F122	H428	F342				
A132	A169	F120	F128AP						

Account Number and Title:		310700	Unexpended Appropriations - Used						
Debit					Credit				
A146AP	B122AP	B418AP	D106AP	E108AP	C132R	C137R	D102R	F128R	
A202AP	B130AP	B428AP	D107AP	E109AP	C134R	C138R	D108R	F148R	
A514AP	B134	B430AP	D114AP	E204AP	C136R	C139R	D110R	F342	
B102AP	B202AP	B436AP	D126AP	E412AP					
B105AP	B402AP	B438AP	D134AP						
B106AP	B406AP	B604AP	E102AP						
B107AP	B412AP	C136AP	E104AP						
B109AP	B416AP	C408AP	E106AP						

Account Number and Title:		310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors						
Debit					Credit				
D304	D306AP	D308AP			D310R	D312R	F342		

Account Number and Title:		310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles						
Debit					Credit				
D302	D306AP	D308AP			D310R	D312R	F342		

Account Number and Title:		331000	Cumulative Results of Operations						
Debit					Credit				
F336	F340				F336	F338			

Account Number and Title:		340000	Fiduciary Net Assets						
Debit					Credit				
H300	H312				H301	H310			

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:		341000	Contributions to Fiduciary Net Assets					
Debit				Credit				
H310					H100			

Account Number and Title:		342000	Withdrawals or Distributions of Fiduciary Net Assets					
Debit				Credit				
H200					H312			

Account Number and Title:		403200	Estimated Indefinite Contract Authority					
Debit				Credit				
A176					A168	F112		

Account Number and Title:		403400	Anticipated Adjustments to Contract Authority					
Debit				Credit				
A172	A178R	F114			A178	F118		

Account Number and Title:		404200	Estimated Indefinite Borrowing Authority					
Debit				Credit				
A162					A154	F112		

Account Number and Title:		404400	Anticipated Reductions to Borrowing Authority					
Debit				Credit				
A158	A159	F114			A164	F118		

Account Number and Title:		404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority					
Debit				Credit				
B119	B120	B136	F114		A142	A143	F118	

Account Number and Title:		404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances					
Debit				Credit				
B119	B120	B136	F114		A142	A143	F113	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts						
Debit					Credit				
C205	F112				A213				

Account Number and Title:		406000	Anticipated Collections From Non-Federal Sources						
Debit					Credit				
A140	F116				C107	C154	C616	C646	
					C109	C609	C626	D108	
					C116	C612	C628	D308AP	
					C117	C614	C640	F112	

Account Number and Title:		407000	Anticipated Collections From Federal Sources						
Debit					Credit				
A140	C457	C604	F116		C101	C124	C453	C618	D308AP
					C103	C412	C602	C646	F112
					C106	C415	C606	C648	
					C109	C416	C608	D108	

Account Number and Title:		408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred						
Debit					Credit				
A542	F374				A540	F374R			

Account Number and Title:		408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred						
Debit					Credit				
A542	F376				A540				

Account Number and Title:		408300	Transfers - Current-Year Authority - Receivable - Transferred						
Debit					Credit				
A542	F378				A540	F378R			

Account Number and Title:		411100	Debt Liquidation Appropriations						
Debit					Credit				
A104	A196	A197AP	A199R	F108R	A199	F108	F302		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				411200	Liquidation of Deficiency - Appropriations				
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts				
Debit					Credit				
A184					F302				

Account Number and Title:				411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts				
Debit					Credit				
A186	A510	C190	C608	C750	B124AP	B128AP	B162AP	C458	F302
A188	C114	C452	C618	C752	B126	B129	B163AP	C604	
A195	C124	C454	C622	C754	B126AP	B160AP	C456	D438	
A212	C172	C602	C624	E113					
A250	C176	C606	C636						

Account Number and Title:				411500	Loan Subsidy Appropriation				
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				411600	Debt Forgiveness Appropriation				
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				411700	Loan Administrative Expense Appropriation				
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:				411800	Reestimated Loan Subsidy Appropriation				
Debit					Credit				
A104	F108R				F108	F302			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			411900	Other Appropriations Realized				
Debit				Credit				
A104	A196	A199R		A125	A199	F108	F148	F302
A155	A197AP	F108R						

Account Number and Title:			411990	Other Appropriations Realized - International Monetary Fund				
Debit				Credit				
H406				H480				

Account Number and Title:			411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche				
Debit				Credit				
H400				H480				

Account Number and Title:			411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit				
Debit				Credit				
H400				H480				

Account Number and Title:			411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)				
Debit				Credit				
H448								

Account Number and Title:			412000	Anticipated Indefinite Appropriations				
Debit				Credit				
A102	C604	F116		A104	A197AP	C124	C608	
				A186	A202	C602	C618	
				A196	A212	C606	F112	

Account Number and Title:			412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation				
Debit				Credit				
A519	F123AP			F369				

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:		412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction						
Debit					Credit				
A135AP	A518				F366				

Account Number and Title:		412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation						
Debit					Credit				
F360	F368				A522	A523			

Account Number and Title:		412500	Loan Modification Adjustment Transfer Appropriation						
Debit					Credit				
A202					F302				

Account Number and Title:		412600	Amounts Appropriated From Specific Invested TAFS - Receivable						
Debit					Credit				
A173	A516	F374R			A135AP	A518	A524	F374	
					A175	A519	F123AP		

Account Number and Title:		412700	Amounts Appropriated From Specific Invested TAFS - Payable						
Debit					Credit				
A522	A523	A526			A520				

Account Number and Title:		412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In						
Debit					Credit				
A524	A528				A135AP	A518	F302		

Account Number and Title:		412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out						
Debit					Credit				
A522	A530R	A531	F302		A526	A530			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		413000	Appropriation To Liquidate Contract Authority Withdrawn						
Debit					Credit				
F302					A169				

Account Number and Title:		413100	Current-Year Contract Authority Realized						
Debit					Credit				
A166	A168	F112			F304				

Account Number and Title:		413200	Substitution of Contract Authority						
Debit					Credit				
A187	F304				A704				

Account Number and Title:		413300	Decreases to Indefinite Contract Authority						
Debit					Credit				
F304					A172	A174	F113		

Account Number and Title:		413400	Contract Authority Withdrawn						
Debit					Credit				
F304					D136				

Account Number and Title:		413500	Contract Authority Liquidated						
Debit					Credit				
A169	F304				A170	A171	A175	A187	

Account Number and Title:		413600	Contract Authority To Be Liquidated by Trust Funds						
Debit					Credit				
A175					A173				

Account Number and Title:		413700	Transfers of Contract Authority - Allocation						
Debit					Credit				
A177	F393				A179	F392			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		413800	Appropriation To Liquidate Contract Authority						
Debit					Credit				
A170	A171	A175			F302				

Account Number and Title:		413900	Contract Authority Carried Forward						
Debit					Credit				
F304					F304				

Account Number and Title:		414000	Substitution of Borrowing Authority						
Debit					Credit				
F306					A155	A159			

Account Number and Title:		414100	Current-Year Borrowing Authority Realized						
Debit					Credit				
A152	A154	F112			F306				

Account Number and Title:		414200	Actual Repayment of Borrowing Authority Converted to Cash						
Debit					Credit				
F302					B120	B121	B135AP	B137AP	

Account Number and Title:		414300	Current-Year Decreases to Indefinite Borrowing Authority Realized						
Debit					Credit				
F306					A148	A158	F113		

Account Number and Title:		414400	Borrowing Authority Withdrawn						
Debit					Credit				
F306					D138				

Account Number and Title:		414500	Borrowing Authority Converted to Cash						
Debit					Credit				
F306					A156				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				414600	Actual Repayments of Debt, Current-Year Authority				
Debit					Credit				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:				414700	Actual Repayments of Debt, Prior-Year Balances				
Debit					Credit				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:				414800	Resources Realized From Borrowing Authority				
Debit					Credit				
A156					F302				

Account Number and Title:				414900	Borrowing Authority Carried Forward				
Debit					Credit				
F306					F306				

Account Number and Title:				415000	Reappropriations - Transfers-In				
Debit					Credit				
A110					F302				

Account Number and Title:				415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority				
Debit					Credit				
F302					B119	B136	B139		

Account Number and Title:				415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances				
Debit					Credit				
F302					B119	B136	B139		

Account Number and Title:				415300	Transfers of Contract Authority - Nonallocation				
Debit					Credit				
A161	A167	F305			A163	A165			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred							
Debit					Credit				
A160					A157	F305			

Account Number and Title:	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred							
Debit					Credit				
A180	F392				A181	F393			

Account Number and Title:	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation							
Debit					Credit				
A192					F132	F316	F354		

Account Number and Title:	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation							
Debit					Credit				
A194					F134	F318	F356		

Account Number and Title:	415900	Repayment of Repayable Advances							
Debit					Credit				
F302									

Account Number and Title:	416000	Anticipated Transfers - Current-Year Authority							
Debit					Credit				
A468	A476	A478			A470	A472	A474	A532	F104

Account Number and Title:	416500	Allocations of Authority - Anticipated From Invested Balances							
Debit					Credit				
A402					A416	F104			

Account Number and Title:	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances							
Debit					Credit				
A416	A424	A430			A135AP	A420	A422	A426	F376

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:				416700	Allocations of Realized Authority - Transferred From Invested Balances				
Debit					Credit				
A420					A430	F302			

Account Number and Title:				416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction				
Debit					Credit				
A135AP	A422	F364			A424	F362			

Account Number and Title:				417000	Transfers - Current-Year Authority				
Debit					Credit				
A157	A472	A474	A480	A482	A160	A478	A486		
					A476	A484	F302		

Account Number and Title:				417100	Nonallocation Transfers of Invested Balances - Receivable				
Debit					Credit				
A532	F378R				A536	F378			

Account Number and Title:				417200	Nonallocation Transfers of Invested Balances - Payable				
Debit					Credit				
A522	A538				A534				

Account Number and Title:				417300	Nonallocation Transfers of Invested Balances - Transferred				
Debit					Credit				
A536					A538	F302			

Account Number and Title:				417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts				
Debit					Credit				
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:				417590	Allocation Transfers of Current-Year Authority for Noninvested Accounts - International Monetary Fund				
Debit					Credit				
H422	H480				H420				

Account Number and Title:				417600	Allocation Transfers of Prior-Year Balances				
Debit					Credit				
A436	A444	A448	A454		A404	A432	A440	A452	
A438	A446	A450			A406	A434	A442	F302	

Account Number and Title:				417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund				
Debit					Credit				
H426					H424				

Account Number and Title:				418000	Anticipated Transfers - Prior-Year Balances				
Debit					Credit				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose				
Debit					Credit				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				419000	Transfers - Prior-Year Balances				
Debit					Credit				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				419100	Balance Transfers - Extension of Availability Other Than Reappropriations				
Debit					Credit				
A460	A462				A464	A466	F302		

Account Number and Title:				419200	Balance Transfers - Unexpired to Expired				
Debit					Credit				
A408	A410				A412	A414	F302		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose				
Debit					Credit				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				419500	Transfer of Obligated Balances				
Debit					Credit				
A492R	A506	A540	A550		A488	A492	A542	A548	F302
A496	A508	A544	A552		A490	A494	A546	A554	

Account Number and Title:				419600	Balance Transfers-In - Expired to Expired				
Debit					Credit				
A467					F302				

Account Number and Title:				419700	Balance Transfers-Out - Expired to Expired				
Debit					Credit				
F302					A469				

Account Number and Title:				419900	Transfer of Expired Expenditure Transfers - Receivable				
Debit					Credit				
A458	F372				A456	F372R			

Account Number and Title:				420100	Total Actual Resources - Collected				
Debit					Credit				
F302					F301AP	F302	F314	F390	

Account Number and Title:				420190	Total Actual Resources - Collected - International Monetary Fund				
Debit					Credit				
H480									

Account Number and Title:				420800	Adjustment to Total Resources - Disposition of Canceled Payables				
Debit					Credit				
F302					D145				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		421000	Anticipated Reimbursements and Other Income						
Debit					Credit				
A702	F116				A706	A708	C182	C650	F112

Account Number and Title:		421200	Liquidation of Deficiency - Offsetting Collections						
Debit					Credit				
C110					F302				

Account Number and Title:		421500	Anticipated Expenditure Transfers from Trust Funds						
Debit					Credit				
A114	F116				A498	F112			

Account Number and Title:		422100	Unfilled Customer Orders Without Advance						
Debit					Credit				
A704	A706	C101	F380R		A714	C103	C430	F380	
					A715	C182	F109		

Account Number and Title:		422200	Unfilled Customer Orders With Advance						
Debit					Credit				
A704	C182	F382R			A710	B610	F110	F382	

Account Number and Title:		422500	Expenditure Transfers from Trust Funds - Receivable						
Debit					Credit				
A498	D144	F372R	F384R		A499	A502	D144R	F372	F384

Account Number and Title:		423000	Unfilled Customer Orders Without Advance - Transferred						
Debit					Credit				
A546	F380				A544	F380R			

Account Number and Title:		423100	Unfilled Customer Orders With Advance - Transferred						
Debit					Credit				
A554	F382				A552	F382R			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred				
Debit					Credit				
A542	F384				A540	F384R			

Account Number and Title:				423300	Reimbursements and Other Income Earned - Receivable - Transferred				
Debit					Credit				
A542	F386				A540	F386R			

Account Number and Title:				423400	Other Federal Receivables - Transferred				
Debit					Credit				
A542	F388				A540	F388R			

Account Number and Title:				424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected				
Debit					Credit				
F148					C205				

Account Number and Title:				425100	Reimbursements and Other Income Earned - Receivable				
Debit					Credit				
A714	A715	C430	F386R		C185	C186	F144	F386	

Account Number and Title:				425200	Reimbursements and Other Income Earned - Collected				
Debit					Credit				
A251	A710	C186			F302				
A708	C185	C753							

Account Number and Title:				425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid				
Debit					Credit				
B610					F302				

Account Number and Title:				425500	Expenditure Transfers from Trust Funds - Collected				
Debit					Credit				
A502					F302				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		426000	Actual Collections of "governmental-type" Fees						
Debit					Credit				
C107	C109				C110	F302			

Account Number and Title:		426100	Actual Collections of Business-Type Fees						
Debit					Credit				
C107	C109	C116	C117		C110	F302			

Account Number and Title:		426200	Actual Collections of Loan Principal						
Debit					Credit				
C107	C109				F302				

Account Number and Title:		426300	Actual Collections of Loan Interest						
Debit					Credit				
C107	C109	C154			F302				

Account Number and Title:		426400	Actual Collections of Rent						
Debit					Credit				
C109					F302				

Account Number and Title:		426500	Actual Collections From Sale of Foreclosed Property						
Debit					Credit				
C109	C612	C614	C616	C628	F302				

Account Number and Title:		426600	Other Actual Business-Type Collections From Non-Federal Sources						
Debit					Credit				
C107	C158	C630	C640		A710	C110	F302		
C109	C609	C632	C646						
C148	C626	C634							

Account Number and Title:		426700	Other Actual "governmental-type" Collections From Non-Federal Sources						
Debit					Credit				
C107	C109				B118	C110	F302		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:					426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)				
Debit					Credit					
C113	C119	C127	C423	C601	B210	B446	C419			
C115	C126	C157	C600	D616						

Account Number and Title:					427100	Actual Program Fund Subsidy Collected				
Debit					Credit					
C103	C106				F302					

Account Number and Title:					427300	Interest Collected From Treasury				
Debit					Credit					
C107	C140	C602	C618	C784	B124AP	B128AP	B162	C457	C708	
C109	C204	C606	C702		B126	B129	B162AP	C604	F302	
C124	C453	C608	C706		B126AP	B160AP	B163AP	C704		

Account Number and Title:					427500	Actual Collections From Liquidating Fund				
Debit					Credit					
					F302					

Account Number and Title:					427600	Actual Collections From Financing Fund				
Debit					Credit					
C107	C109				F302					

Account Number and Title:					427700	Other Actual Collections - Federal				
Debit					Credit					
B121AP	C107	C140	C647		C110	F302				
B135	C109	C646								

Account Number and Title:					428300	Interest Receivable From Treasury				
Debit					Credit					
C416					C140					

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		428500	Receivable From the Liquidating Fund						
Debit					Credit				
C412									

Account Number and Title:		428700	Other Federal Receivables						
Debit					Credit				
C415	C416	C648	C650	F388R	C140	C647	F388		

Account Number and Title:		429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds						
Debit					Credit				
E113					F302				

Account Number and Title:		429500	Adjustments to the Exchange Stabilization Fund						
Debit					Credit				
D575	D591	D592	D595	D604	D573	D594	D606		

Account Number and Title:		429590	Adjustments to the International Monetary Fund						
Debit					Credit				
H438	H446				H440	H449			

Account Number and Title:		431000	Anticipated Recoveries of Prior-Year Obligations						
Debit					Credit				
A138	A140	F116			C130	C136	D134	F112	
					C132	D110	D308AP		

Account Number and Title:		432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources						
Debit					Credit				
D140	D144R	F334			D142	D144	F334		

Account Number and Title:		435000	Canceled Authority						
Debit					Credit				
D145					F120	F128AP			

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:		435100	Partial or Early Cancellation of Authority						
Debit					Credit				
F301AP	F390				F122	F128AP			

Account Number and Title:		435190	Partial Cancellation of Authority - International Monetary Fund						
Debit					Credit				
					H428				

Account Number and Title:		435500	Cancellation of Appropriation From Unavailable Receipts						
Debit					Credit				
F302					F146				

Account Number and Title:		435600	Cancellation of Appropriation From Invested Balances						
Debit					Credit				
F302					F121				

Account Number and Title:		435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds						
Debit					Credit				
F369					A519AP	D141AP	F123		

Account Number and Title:		436000	Appropriation Purpose Fulfilled - Balance Not Available						
Debit					Credit				
					F147				

Account Number and Title:		437000	Offset to Appropriation Realized for Redemption of Treasury Securities						
Debit					Credit				
F302					C780				

Account Number and Title:		438200	Temporary Reduction - New Budget Authority						
Debit					Credit				
F360	F362	F366			A135				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		438300	Temporary Reduction - Prior-Year Balances						
Debit					Credit				
F360	F362	F366			A135				

Account Number and Title:		438400	Temporary Reduction/Cancellation Returned by Appropriation						
Debit					Credit				
A108					F360	F364	F368	F369	

Account Number and Title:		438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority						
Debit					Credit				
F302					A189				

Account Number and Title:		438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances						
Debit					Credit				
F302					A189				

Account Number and Title:		439000	Reappropriations - Transfers-Out						
Debit					Credit				
F302					A112				

Account Number and Title:		439100	Adjustments to Indefinite Appropriations						
Debit					Credit				
F107	F302				F106				

Account Number and Title:		439200	Permanent Reduction - New Budget Authority						
Debit					Credit				
F302	F304	F306			A131	A133	A136	A185AP	
					A132	A134	A145		

Account Number and Title:		439300	Permanent Reduction - Prior-Year Balances						
Debit					Credit				
F302	F304	F306			A131	A133	A136	A185AP	
					A132	A134	A145		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		439400	Receipts Unavailable for Obligation Upon Collection						
Debit					Credit				
A190	B124AP	B128AP	B162AP	C604	A108	A530R	C454	C618	C752
A520	B126	B129	B163AP		A188	A531	C602	C622	C754
A530	B126AP	B160AP	C458		A195	C114	C606	C624	E113
					A250	C124	C608	C750	F359

Account Number and Title:		439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary						
Debit					Credit				
A128R	A197R	A198R	F126		A128				

Account Number and Title:		439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection						
Debit					Credit				
F359					A130				

Account Number and Title:		439700	Receipts and Appropriations Temporarily Precluded From Obligation						
Debit					Credit				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

Account Number and Title:		439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation						
Debit					Credit				
F317					A124				

Account Number and Title:		439800	Offsetting Collections Temporarily Precluded From Obligation						
Debit					Credit				
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:				439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation				
Debit					Credit				
F358					A139				

Account Number and Title:				442000	Unapportioned Authority - Pending Rescission				
Debit					Credit				
A136	A137R	F308	F312		A137				

Account Number and Title:				443000	Unapportioned Authority - OMB Deferral				
Debit					Credit				
A126R	F308	F312			A126				

Account Number and Title:				445000	Unapportioned Authority				
Debit					Credit				
A116	A143	A499	B160AP	D436	A102	A195	A468	C190	C754
A118	A145	A514	B162	D438	A104	A196	A480	C204	C755
A124	A148	A519AP	B162AP	F104	A108	A197AP	A482	C452	D108
A125	A164	A712	B163AP	F106	A110	A197R	A498	C453	D110
A126	A174	B118	B416	F108	A114	A198R	A499AP	C602	D120
A127	A178	B121	C456	F112	A126R	A199R	A510	C606	D134
A128	A185AP	B121AP	C457	F113	A128R	A202	A511	C608	D136AP
A129	A189	B124AP	C604	F118	A137R	A212	A516	C609	D138AP
A130	A199	B126	C704	F121	A138	A250	A528	C618	D308AP
A131	A213	B126AP	C708	F122	A140	A251	A532	C622	F107
A132	A426	B128AP	D107	F123	A152	A402	A702	C624	F108R
A133	A430	B129	D114	F128AP	A161	A408	B121AP	C626	F112
A134	A440	B131	D122	F147	A162	A410	B135	C630	F114
A135	A442	B135AP	D126	F312	A166	A416	C106	C632	F116
A137	A470	B137	D136	F334	A167	A420	C114	C634	F126
A139	A484	B137AP	D138		A176	A444	C124	C636	F128
A142	A486	B139	D141AP		A178R	A446	C130	C702	F308
					A184	A448	C132	C706	F334
					A186	A450	C136	C750	
					A190	A458	C158	C751	
					A192	A460	C172	C752	
					A194	A462	C176	C753	

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:		451000		Apportionments					
Debit					Credit				
A120	A440	B124AP	B416	F113	A116	C106AP	C154AP	C608	C702AP
A135	A442	B126	C106AP	F121	A122	C107AP	C182AP	C612AP	C704AP
A163	A499	B126AP	C604	F122	A177	C109AP	C204	C614AP	C706
A165	A500	B128AP	C604R	F123	A186AP	C114AP	C204AP	C616AP	C706AP
A179	A512	B129	C608R	F128AP	A212AP	C116AP	C412AP	C618	C708AP
A404	A514	B137	C704	F147	A500R	C124	C416AP	C618AP	D108AP
A406	A519AP	B138	C708	F308	A706AP	C124AP	C602	C626AP	D110AP
A412	A534	B160AP	D141AP	F312	A708AP	C130AP	C602AP	C640AP	D134AP
A414	A712R	B162	F106		B126AP	C132AP	C606	C650AP	F107
A426	B107	B162AP	F108		B162AP	C136AP	C606AP	C702	F108R
A430	B121AP	B163AP	F112						

Account Number and Title:		459000		Apportionments - Anticipated Resources - Programs Subject to Apportionment					
Debit					Credit				
A122	C107AP	C154AP	C614AP	C706AP	A118	A712R	C604R	C608R	
A186AP	C109AP	C182AP	C616AP	C708AP					
A212AP	C114AP	C204AP	C618AP	D108AP					
A706AP	C116AP	C412AP	C626AP	D110AP					
A708AP	C124AP	C416AP	C640AP	D134AP					
B126AP	C130AP	C602AP	C650AP	F112					
B162AP	C132AP	C606AP	C702AP						
C106AP	C136AP	C612AP	C704AP						

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:					461000	Allotments - Realized Resources				
Debit					Credit					
A135	A500	B122	B436	E204AP	A120	B310	C134	C453	C704AP	
A148	A512	B137	C406	E412	A122	B404	C136AP	C602AP	C706AP	
A154AP	A514	B138	C456	F106	A186AP	C106AP	C137	C606AP	C708AP	
A163	A519AP	B152	C457	F108	A212AP	C107AP	C138	C612AP	D108AP	
A165	A534	B154	C604R	F109	A500R	C109AP	C139	C614AP	D110AP	
A168AP	A712	B202	C608R	F110	A706AP	C112	C154AP	C616AP	D134AP	
A189	A712R	B302	D112	F113	A708AP	C114AP	C182AP	C618AP	F107	
A404	B102	B306	D141AP	F121	B126AP	C116AP	C204AP	C626AP	F108R	
A406	B104	B308	D436	F122	B162AP	C124AP	C412AP	C640AP	F111	
A412	B106	B314	D438	F123	B302R	C130AP	C416AP	C650AP		
A414	B107	B406	D502	F128AP	B306R	C132AP	C452	C702AP		
A426	B108	B412	E102	F147						
A430	B109	B416	E104	F308						
A440	B114	B418	E106	F312						
A442	B116	B428	E108	H402						
A499	B121AP	B430	E109							

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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	A185AP	A712R	B163AP	D141AP	A102	A250	B162AP	C182AP	C706
A124	A189	B102	B304	D436	A104	A251	B304R	C190	C706AP
A127	A404	B103	B306	D438	A108	A402	B306R	C204	C708AP
A128	A406	B107	B308	E102	A110	A416	B312	C204AP	C750
A129	A412	B109	B316	E104	A114	A420	B404	C412AP	C751
A130	A414	B121	B406	E106	A123	A444	C106AP	C416AP	C752
A131	A426	B121AP	B412	E108	A128R	A446	C107AP	C452	C753
A132	A430	B124AP	B416	E109	A137R	A448	C109AP	C453	C754
A133	A440	B126	B418	E204AP	A152	A450	C112	C602	C755
A134	A442	B126AP	B430	E412	A162	A458	C114	C602AP	D108
A135	A470	B128AP	C456	F104	A166	A460	C114AP	C606	D108AP
A136	A484	B129	C457	F106	A176	A462	C116AP	C606AP	D110
A137	A486	B131	C604	F108	A177	A468	C124	C608	D110AP
A139	A499	B135AP	C604R	F109	A178R	A480	C124AP	C612AP	D120
A145	A500	B137	C608R	F110	A186	A482	C130AP	C614AP	D134
A148	A512	B137AP	C704	F113	A186AP	A498	C132	C616AP	D134AP
A154AP	A514	B138	C708	F121	A190	A499AP	C132AP	C618	D136AP
A164	A519AP	B152	C780	F122	A192	A500R	C134	C618AP	D138AP
A168AP	A520	B154	D107	F123	A194	A510	C136	C622	D141
A174	A530	B160AP	D114	F128AP	A195	A516	C136AP	C624	D308AP
A178	A534	B162	D122	F147	A196	A528	C138	C626AP	F107
A179	A712	B162AP	D126	F312	A197AP	A530R	C139	C640	F108R
					A197R	A531	C154AP	C640AP	F111
					A198R	A702	C158	C702	F123AP
					A212	A706AP	C172	C702AP	F310
					A212AP	B126AP	C176	C704AP	

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		

Account Number and Title:					462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)				
Debit					Credit				
H424									

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		463000	Funds Not Available for Commitment/Obligation						
Debit					Credit				
F308	F312				A138	A140			

Account Number and Title:		463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund						
Debit					Credit				
A501	B444	D573	D606	D612	C113	C127	C600	D592	
B210	C419	D594	D608	D614	C115	C148	C601	D604	
					C119	C157	C784	D610	
					C126	C423	D575	D616	

Account Number and Title:		465000	Allotments - Expired Authority						
Debit					Credit				
A112	A466	A712	D436	F144	A408	A454	C130	D108	D308AP
A432	A469	D106	D438	F146	A410	A467	C132	D120	F128
A434	A484	D114	F120		A436	A480	C136	D136AP	F312
A452	A499	D122	F121		A438	A499AP	D102	D138AP	
A456	A513	D126	F123						
A464	A519AP	D141AP	F128AP						

Account Number and Title:		469000	Anticipated Resources - Programs Exempt From Apportionment						
Debit					Credit				
A123	C109AP	C182AP	C616AP	D108AP	A119	A712R	C604R	C608R	
A186AP	C114AP	C204AP	C618AP	D110AP					
A212AP	C116AP	C412AP	C626AP	D134AP					
A706AP	C124AP	C416AP	C640AP	F112					
B126AP	C130AP	C602AP	C702AP						
B162AP	C132AP	C606AP	C704AP						
C106AP	C136AP	C612AP	C706AP						
C107AP	C154AP	C614AP	C708AP						

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:		470000	Commitments - Programs Subject to Apportionment						
Debit					Credit				
A154AP	B137	B309	B606		B302	B306R	D502		
A168AP	B302R	B310	F113						
A499	B306	B314	F308						
B121AP	B308	B416	F312						

Account Number and Title:		472000	Commitments - Programs Exempt From Apportionment						
Debit					Credit				
A154AP	B121AP	B306	B316	F310	B304	B306R			
A168AP	B137	B308	B416	F312					
A499	B304R	B312	F113						

Account Number and Title:		480100	Undelivered Orders - Obligations, Unpaid						
Debit					Credit				
A146	B306R	B438	D150AP	F111	A154AP	B306	B312	B316	
B104	B308	C408	E102	F332	A168AP	B310	B314	F330	
B105	B402	C432	E104						
B107	B404	D134	E106						
B130	B436	D149	E108						

Account Number and Title:		480200	Undelivered Orders - Obligations, Prepaid/Advanced						
Debit					Credit				
B604	C112	F328			B308	B309	F326		

Account Number and Title:		483100	Undelivered Orders - Obligations Transferred, Unpaid						
Debit					Credit				
A488	A490	F330			A506	A508	F332		

Account Number and Title:		483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced						
Debit					Credit				
A494	A548	F326			A496	A550	F328		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		487100		Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries					
Debit					Credit				
A499AP	D120	D134	D136AP	D138AP	F332				

Account Number and Title:		487200		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected					
Debit					Credit				
C130					F328				

Account Number and Title:		488100		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid					
Debit					Credit				
F330					D114				

Account Number and Title:		488200		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced					
Debit					Credit				
F326					D122				

Account Number and Title:		490100		Delivered Orders - Obligations, Unpaid					
Debit					Credit				
A500R	B110	B113	B446		A500	B418	C614	E102	E412
A504	B112	B210	F325		A501	B428	D112	E104	F324
					B402	B430	D134	E106	
					B406	B436	D591	E108	
					B412	B438	D595	E109	
					B416	B444	D608	E204AP	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			490200	Delivered Orders - Obligations, Paid					
Debit					Credit				
C134	C138	F314			A146	B104	B113	B152	D149
C137	C139	F322			A504	B105	B114	B154	D150AP
					A512	B106	B116	B202	D436
					A513	B107	B121AP	B604	F320
					A514	B108	B122	B606	H402
					A712	B109	B130	C406	
					B102	B110	B137	C408	
					B103	B112	B138	C432	

Account Number and Title:			493100	Delivered Orders - Obligations Transferred, Unpaid					
Debit					Credit				
A492	F324				A492R	F325			

Account Number and Title:			497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries					
Debit					Credit				
D102	D141	D308AP	D616	F128	F325				
D110	D142	D610	F123AP						

Account Number and Title:			497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected					
Debit					Credit				
A511	C136	C753	D108		F322				
C132	C751	C755	D308AP						

Account Number and Title:			498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid					
Debit					Credit				
F324					D106	D107	D140	D612	D614

Account Number and Title:			498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid					
Debit					Credit				
F320					D126				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				510000	Revenue From Goods Sold				
Debit				Credit					
F336					A708	C109	C424	C640	C648
					A710	C145	C426	C644	C650
					A714	C420	C430	C646	F144AP

Account Number and Title:				510900	Contra Revenue for Goods Sold				
Debit				Credit					
D402	D436				D402R	F336			

Account Number and Title:				520000	Revenue From Services Provided				
Debit				Credit					
F144	F336	H301			A186	A710	C145	C420	C426
					A188	A714	C188	C422	C650
					A708	C109	C190	C424	F144AP

Account Number and Title:				520900	Contra Revenue for Services Provided				
Debit				Credit					
D402	D436				D402R	F336	H301		

Account Number and Title:				531000	Interest Revenue - Other				
Debit				Credit					
F336	H301				A186	C141	C188	C416	C438
					A188	C145	C402	C420	E121
					C109	C154	C404AP	C422	F144AP

Account Number and Title:				531100	Interest Revenue - Investments				
Debit				Credit					
C455	C611	E117R	H301		A186	C141	C418	C607	E117
C605	C619	F336			A188	C145	C419	C621	E119
					A250	C154	C420	C624	F144AP
					A251	C188	C422	C784	
					B144	C402	C423	D612	
					B153	C404AP	C450	D614	
					C109	C416	C603	E113	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				531200	Interest Revenue - Loans Receivable/Uninvested Funds				
Debit					Credit				
F336	H301				A186	C141	C188	C420	C437AP
					A188	C145	C402	C422	F144AP
					C107	C148	C404AP	C435	
					C109	C154	C416	C436	

Account Number and Title:				531300	Interest Revenue - Subsidy Amortization				
Debit					Credit				
F336					E118				

Account Number and Title:				531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
F336					C145				

Account Number and Title:				531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
D402	D424				D402R	F336			

Account Number and Title:				531700	Contra Revenue for Interest Revenue - Loans Receivable				
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:				531800	Contra Revenue for Interest Revenue - Investments				
Debit					Credit				
C603	C621	D424	D438		C605	C619	F336		
C607	D402	D436	E205		C611	D402R	H301		

Account Number and Title:				531900	Contra Revenue for Interest Revenue - Other				
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		532000	Penalties and Fines Revenue						
Debit					Credit				
F336	H301				A186	C141	C404AP	C422	
					A188	C188	C416	F144AP	
					C109	C402	C420		

Account Number and Title:		532400	Contra Revenue for Penalties and Fines						
Debit					Credit				
D424	D436	D438			F336	H301			

Account Number and Title:		532500	Administrative Fees Revenue						
Debit					Credit				
F336	H301				A186	C141	C402	C420	
					A188	C145	C404AP	C422	
					C109	C188	C416	F144AP	

Account Number and Title:		532900	Contra Revenue for Administrative Fees						
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:		540000	Funded Benefit Program Revenue						
Debit					Credit				
F336	H301				A186	C109	C416	C422	
					A715	C190	C420	F144AP	

Account Number and Title:		540500	Unfunded FECA Benefit Revenue						
Debit					Credit				
F336					C421				

Account Number and Title:		540600	Contra Revenue for Unfunded FECA Benefit Revenue						
Debit					Credit				
					F336				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		540900	Contra Revenue for Funded Benefit Program Revenue						
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:		550000	Insurance and Guarantee Premium Revenue						
Debit					Credit				
F336	H301				C109	C420	C422	C424	F144AP

Account Number and Title:		550900	Contra Revenue for Insurance and Guarantee Premium Revenue						
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:		560000	Donated Revenue - Financial Resources						
Debit					Credit				
F336	H301				A186	C141	C192	C404AP	F144AP
					A188	C158	C402	C420	

Account Number and Title:		560900	Contra Revenue for Donations - Financial Resources						
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:		561000	Donated Revenue - Nonfinancial Resources						
Debit					Credit				
F336	H301				C102	C164			

Account Number and Title:		561900	Contra Donated Revenue - Nonfinancial Resources						
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:		564000	Forfeiture Revenue - Cash and Cash Equivalents						
Debit					Credit				
F336					A186	C172	C174	D554	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				564900	Contra Forfeiture Revenue - Cash and Cash Equivalents				
Debit					Credit				
D402					D402R	F336			

Account Number and Title:				565000	Forfeiture Revenue - Forfeitures of Property				
Debit					Credit				
F336					A186	C636	D554	D558	

Account Number and Title:				565900	Contra Forfeiture Revenue - Forfeitures of Property				
Debit					Credit				
D402					D402R	F336			

Account Number and Title:				570000	Expended Appropriations				
Debit					Credit				
C132R	C137R	D102R	F128R		A146AP	B122AP	B418AP	D106AP	E108AP
C134R	C138R	D108R	F148R		A202AP	B130AP	B428AP	D107AP	E109AP
C136R	C139R	D110R	F336		A514AP	B134	B430AP	D114AP	E204AP
					B102AP	B202AP	B436AP	D126AP	E412AP
					B105AP	B402AP	B438AP	D134AP	
					B106AP	B406AP	B604AP	E102AP	
					B107AP	B412AP	C136AP	E104AP	
					B109AP	B416AP	C408AP	E106AP	

Account Number and Title:				570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year				
Debit					Credit				
D310R	D312R	F336			D304	D306AP	D308AP		

Account Number and Title:				570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				
Debit					Credit				
D310R	D312R	F336			D304	D306AP	D308AP		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				
Debit					Credit				
D310R	D312R	F336			D302	D306AP	D308AP		

Account Number and Title:				572000	Financing Sources Transferred In Without Reimbursement				
Debit					Credit				
E610	F336				A550	E606	E608		

Account Number and Title:				573000	Financing Sources Transferred Out Without Reimbursement				
Debit					Credit				
A548	E510	E512			E514	F336			

Account Number and Title:				574000	Appropriated Dedicated Collections Transferred In				
Debit					Credit				
F336					A133AP	A184	A185	A189AP	

Account Number and Title:				574500	Appropriated Dedicated Collections Transferred Out				
Debit					Credit				
A133	A183	A185AP	A189	F146	F336				

Account Number and Title:				575000	Expenditure Financing Sources - Transfers-In				
Debit					Credit				
A456	A499	D144R	F336		A458	A510	C109	C415	
					A498	A511	C403	D144	

Account Number and Title:				575500	Nonexpenditure Financing Sources - Transfers-In - Other				
Debit					Credit				
A135AP	A518	A542	F123AP		A161	A410	A450	A482	A532
A422	A519	A546	F336		A167	A416	A454	A508	
					A171	A420	A462	A516	
					A173	A438	A467	A528	
					A177	A446	A474	A531	

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers				
Debit					Credit				
F336					C196	E516			

Account Number and Title:				576000	Expenditure Financing Sources - Transfers-Out				
Debit					Credit				
A500	A512	A514			A500R	D141	D142	F123AP	F336
A501	A513	D140							

Account Number and Title:				576500	Nonexpenditure Financing Sources - Transfers-Out - Other				
Debit					Credit				
A134	A406	A442	A486	F121	A424	A523	A540	F336	
A145	A414	A452	A488		A522	A530R	A544		
A163	A426	A466	A520						
A165	A430	A469	A530						
A179	A434	A478	A534						

Account Number and Title:				576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers				
Debit					Credit				
A143	B139				F336				

Account Number and Title:				577500	Nonbudgetary Financing Sources Transferred In				
Debit					Credit				
F336					C155	C420	E604	F144AP	

Account Number and Title:				577600	Nonbudgetary Financing Sources Transferred Out				
Debit					Credit				
D148	D149AP	E508	E509		F336				

Account Number and Title:				578000	Imputed Financing Sources				
Debit					Credit				
F336					E402				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		579000	Other Financing Sources						
Debit					Credit				
F336					C119	C145	C430		

Account Number and Title:		579100	Adjustment to Financing Sources - Credit Reform						
Debit					Credit				
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	D146	D149AP	F336						

Account Number and Title:		579200	Financing Sources To Be Transferred Out - Contingent Liability						
Debit					Credit				
B425					F336				

Account Number and Title:		579500	Seigniorage						
Debit					Credit				
F336					C145				

Account Number and Title:		580000	Tax Revenue Collected - Not Otherwise Classified						
Debit					Credit				
F336					A186	A188	C141	C143AP	D586

Account Number and Title:		580100	Tax Revenue Collected - Individual						
Debit					Credit				
F336					A188	C141	C143AP	D586	

Account Number and Title:		580200	Tax Revenue Collected - Corporate						
Debit					Credit				
F336					A188	C141	C143AP	D586	

Account Number and Title:		580300	Tax Revenue Collected - Unemployment						
Debit					Credit				
F336					A188	C141	C143AP	D586	

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:		580400	Tax Revenue Collected - Excise						
Debit					Credit				
F336					A188	C141	C143AP	D586	

Account Number and Title:		580500	Tax Revenue Collected - Estate and Gift						
Debit					Credit				
F336					A188	C141	C143AP	D586	

Account Number and Title:		580600	Tax Revenue Collected - Customs						
Debit					Credit				
F336					A188	C141	C143AP	D586	

Account Number and Title:		582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified						
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		582100	Tax Revenue Accrual Adjustment - Individual						
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		582200	Tax Revenue Accrual Adjustment - Corporate						
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		582300	Tax Revenue Accrual Adjustment - Unemployment						
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:		582400	Tax Revenue Accrual Adjustment - Excise						
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			582500	Tax Revenue Accrual Adjustment - Estate and Gift					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582600	Tax Revenue Accrual Adjustment - Customs					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			583000	Contra Revenue for Taxes - Not Otherwise Classified					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583100	Contra Revenue for Taxes - Individual					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583200	Contra Revenue for Taxes - Corporate					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583300	Contra Revenue for Taxes - Unemployment					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583400	Contra Revenue for Taxes - Excise					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583500	Contra Revenue for Taxes - Estate and Gift					
Debit					Credit				
D402	D424	D438			D402R	F336			

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			583600	Contra Revenue for Taxes - Customs					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			589000	Tax Revenue Refunds - Not Otherwise Classified					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589100	Tax Revenue Refunds - Individual					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589200	Tax Revenue Refunds - Corporate					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589300	Tax Revenue Refunds - Unemployment					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589400	Tax Revenue Refunds - Excise					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589500	Tax Revenue Refunds - Estate and Gift					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589600	Tax Revenue Refunds - Customs					
Debit					Credit				
B118	B416				F336				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			590000	Other Revenue					
Debit				Credit					
F144	F336	H301			A186	C109	C188	C416	C424
					A188	C141	C402	C420	C630
					B200	C145	C404AP	C422	F144AP

Account Number and Title:			590900	Contra Revenue for Other Revenue					
Debit				Credit					
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			591900	Revenue and Other Financing Sources - Cancellations					
Debit				Credit					
F120	F122	F128AP			F336				

Account Number and Title:			592100	Valuation Change in Investments - Exchange Stabilization Fund					
Debit				Credit					
D579R	F336				D579				

Account Number and Title:			592200	Valuation Change in Investments for Federal Government Sponsored Enterprise					
Debit				Credit					
D503R	F336				D503				

Account Number and Title:			592300	Valuation Change in Investments - Beneficial Interest in Trust					
Debit				Credit					
D503R	F336				C141	D503			

Account Number and Title:			599000	Collections for Others - Statement of Custodial Activity					
Debit				Credit					
C141AP	C142	C143AP	D584		F336				

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:		599100	Accrued Collections for Others - Statement of Custodial Activity						
Debit					Credit				
C402AP	C404				C143AP	D422	D424AP	D584	F336

Account Number and Title:		599300	Offset to Non-Entity Collections - Statement of Changes in Net Position						
Debit					Credit				
C143AP	C146AP	C196AP	D585		F336				
C145AP	C147	D503AP							

Account Number and Title:		599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position						
Debit					Credit				
C403AP	C405	C420AP	E516AP		C143AP	C196AP	D585		
					C146AP	D420R	F336		

Account Number and Title:		599700	Financing Sources Transferred In From Custodial Statement Collections						
Debit					Credit				
F336					A212				

Account Number and Title:		599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government						
Debit					Credit				
A210					F336				

Account Number and Title:		610000	Operating Expenses/Program Costs						
Debit					Credit				
A146	B107	B436	D107	E104	C132	C139AP	D308AP	E114	F336
A514	B138	B444	D126	E108	C134	D102	D582	E116	H300
B102	B154	B604	D134	E204AP	C136AP	D108	E110	E414	
B104	B402	B606	D510	E412	C138AP	D110	E112	F128	
B105	B406	C102	D534	E418					
B106	B412	D106	E102	E506					

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:		615000	Expensed Asset						
Debit					Credit				
B402					F336				

Account Number and Title:		619000	Contra Bad Debt Expense - Incurred for Others						
Debit					Credit				
F336									

Account Number and Title:		619000	Adjustment to Subsidy Expense						
Debit					Credit				
F336					D112AP	D113	D149AP	D150	

Account Number and Title:		631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank						
Debit					Credit				
B109	B418				F336	H300			

Account Number and Title:		632000	Interest Expenses on Securities						
Debit					Credit				
B109	B418	E124			E126	F336	H300		

Account Number and Title:		633000	Other Interest Expenses						
Debit					Credit				
B109	B416	B418	D612	D614	F336	H300			

Account Number and Title:		633800	Remuneration Interest						
Debit					Credit				
B210									

Account Number and Title:		634000	Interest Expense Accrued on the Liability for Loan Guarantees						
Debit					Credit				
E122					F336				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:				640000	Benefit Expense				
Debit					Credit				
B402	D106	D126	E104		C132	D108	D308AP		
B604	D107	D134	E106		D102	D110	F336		

Account Number and Title:				650000	Cost of Goods Sold				
Debit					Credit				
C630	C648	D538	E110		B108AP	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

Account Number and Title:				660000	Applied Overhead				
Debit					Credit				
E110	E112	E114	E116	F336	D514	E404			

Account Number and Title:				661000	Cost Capitalization Offset				
Debit					Credit				
F336					D514				

Account Number and Title:				671000	Depreciation, Amortization, and Depletion				
Debit					Credit				
E120					E110	E114	E404		
					E112	E116	F336		

Account Number and Title:				672000	Bad Debt Expense				
Debit					Credit				
D404	D420				F336				

Account Number and Title:				673000	Imputed Costs				
Debit					Credit				
E402					F336				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		679000	Other Expenses Not Requiring Budgetary Resources						
Debit					Credit				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

Account Number and Title:		679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees						
Debit					Credit				
F336					B407				

Account Number and Title:		680000	Future Funded Expenses						
Debit					Credit				
B420	B424	D112AP	D113	F130	B105	B436	D146	F336	
					B424R	D145	D147AP	H300	

Account Number and Title:		685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)						
Debit					Credit				
B422					F336	H300			

Account Number and Title:		690000	Nonproduction Costs						
Debit					Credit				
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134		C132	C414	D108	D308AP	H300

Account Number and Title:		711000	Gains on Disposition of Assets - Other						
Debit					Credit				
F338	H301				C161	C615	C628	C644	C648
					C610	C626	C632	C646	E602

Account Number and Title:		711100	Gains on Disposition of Investments						
Debit					Credit				
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		711200	Gains on Disposition of Borrowings						
Debit					Credit				
F338	H301				B121AP	B131	B135		

Account Number and Title:		717100	Gains on Changes in Long-Term Assumptions - From Experience						
Debit					Credit				
F338					D570				

Account Number and Title:		717200	Losses on Changes in Long-Term Assumptions - From Experience						
Debit					Credit				
D571					F340				

Account Number and Title:		718000	Unrealized Gains						
Debit					Credit				
F338	H301				D589				

Account Number and Title:		718100	Unrealized Gain - Exchange Stabilization Fund						
Debit					Credit				
					D592				

Account Number and Title:		719000	Other Gains						
Debit					Credit				
F338	H301				A208	D569	D575	D604	
					C613	D574	D578	D610	

Account Number and Title:		719090	Gains on International Monetary Fund Assets						
Debit					Credit				
					H438	H446			

Account Number and Title:		719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges						
Debit					Credit				
					D612	D614			

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:				721000	Losses on Disposition of Assets - Other				
Debit					Credit				
C161	C615	C634	C648	E602	F340	H300			
C609	C626	C644	D418						
C610	C628	C646	E502						

Account Number and Title:				721100	Losses on Disposition of Investments				
Debit					Credit				
C602	C608	C622	C704	C754	F340	H300			
C604	C618	C624	C708	C755					

Account Number and Title:				721200	Losses on Disposition of Borrowings				
Debit					Credit				
B121AP	B131	B137	C149	C153	F340	H300			

Account Number and Title:				727100	Gains on Changes in Long-Term Assumptions				
Debit					Credit				
F338					D570				

Account Number and Title:				727200	Losses on Changes in Long-Term Assumptions				
Debit					Credit				
D571					F340				

Account Number and Title:				728000	Unrealized Losses				
Debit					Credit				
D589					F340	H300			

Account Number and Title:				728100	Unrealized Losses - Exchange Stabilization Fund				
Debit					Credit				
D594									

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**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:		729000	Other Losses						
Debit					Credit				
A206	C194	D542	D568	D576	B424R	C137	F340	H300	
B108	C613	D548	D572	D606					
B424	D523	D564	D573	D608					

Account Number and Title:		729090	Losses on International Monetary Fund Assets						
Debit					Credit				
H402	H440	H449							

Account Number and Title:		729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges						
Debit					Credit				
D612	D614								

Account Number and Title:		729200	Other Losses from Impairment of Assets						
Debit					Credit				
C613					F340	H300			

Account Number and Title:		730000	Extraordinary Items						
Debit					Credit				
D550	F338	H301			F340	H300			

Account Number and Title:		740000	Prior-Period Adjustments Due to Corrections of Errors						
Debit					Credit				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:		740100	Prior-Period Adjustments Due to Changes in Accounting Principles						
Debit					Credit				
D306	D532	F338			D308	D310	F340	H300	
D312	D536	H301							

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**U.S. Standard General Ledger
 Account Transaction Postings**

Account Number and Title:				740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year				
Debit					Credit				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:				750000	Distribution of Income - Dividend				
Debit					Credit				
C435AP	C437				C149AP	C153AP	F125	F340	

Account Number and Title:				760000	Changes in Actuarial Liability				
Debit					Credit				
B426	F338				B426R	F340			

Account Number and Title:				801000	Guaranteed Loan Level				
Debit					Credit				
G102					F344	F352			

Account Number and Title:				801500	Guaranteed Loan Level - Unapportioned				
Debit					Credit				
G104					G102				

Account Number and Title:				802000	Guaranteed Loan Level - Apportioned				
Debit					Credit				
F346	G106				G104				

Account Number and Title:				804000	Guaranteed Loan Level - Used Authority				
Debit					Credit				
F344					G106				

Account Number and Title:				804500	Guaranteed Loan Level - Unused Authority				
Debit					Credit				
F352					F346				

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U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:		805000	Guaranteed Loan Principal Outstanding						
Debit					Credit				
G108					G110				

Account Number and Title:		805300	Guaranteed Loan New Disbursements by Lender						
Debit					Credit				
F348					G108				

Account Number and Title:		806500	Guaranteed Loan Collections, Defaults, and Adjustments						
Debit					Credit				
G110					F350				

Account Number and Title:		807000	Guaranteed Loan Cumulative Disbursements by Lenders						
Debit					Credit				
F350					F348				

Account Number and Title:		809100	Partial or Early Cancellation of Authority						
Debit					Credit				
E204					F301	F390AP			

Account Number and Title:		809200	Offset for Partial or Early Cancellation of Authority						
Debit					Credit				
F301	F390AP				E204				

Account Number and Title:		880100	Offset for Purchases of Assets						
Debit					Credit				
C132R	C134R	C136R	C138R	F370	B152AP	B406AP	B438AP	D134AP	G122
					B402AP	B430AP	B604AP	G120	G124

Account Number and Title:		880200	Purchases of Property, Plant, and Equipment						
Debit					Credit				
B402AP	B406AP	B604AP	D134AP	G120	C132R	C134R	C136R	C138R	F370

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

**U.S. Standard General Ledger
Account Transaction Postings**

Account Number and Title:				880300	Purchases of Inventory and Related Property				
Debit					Credit				
B402AP	B430AP	B604AP	G122		C132R	C134R	C136R	C138R	F370
B406AP	B438AP	D134AP							

Account Number and Title:				880400	Purchases of Assets - Other				
Debit					Credit				
B152AP	B406AP	D134AP	G122		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	G124	D548						

**R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.**



Treasury Financial Manual

Part 1, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note:

Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders—Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders—Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders—Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders—Obligations, Refunds Collected." However, at yearend 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.

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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	1/A	OMB Circ. No. A-11, TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period, S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File
BEA Category Indicator	BEA Cat	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary, M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File
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

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
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
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact, E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example USSGL account 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service is reported on the Balance Sheet and the Schedule P. USSGL account 161000 domain value will be A.	A - Both Budgetary and Proprietary, B - Budgetary, P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL
Contract Authority	Contract Authority	Definite or Indefinite Contract Authority	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	MTS	TAS
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1001 - OPIC Working Capital, 1992-2018	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

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs, T - Nonexchange, X - Exchange	1/A	SFFAS #7, TFM	Bulk File
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), unidentified Federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government only (G).	E - Non Federal Exception, F - Federal, G - General Fund of the U.S. Government Only, N - Non Federal, Z - Non-Reciprocating Federal Activity	1/A	SFFAS #7, TFM	Bulk File
Financing Account Code	Financing Account Code	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct, G - Guaranteed, N - Nonfinancing	1/A	SF 133, Schedule P	TAS

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 (ITFM 2-1500).	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 Indicator	Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs	P - Assigned to programs, Q - Not assigned to programs	1/A	TFM	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	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 - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
101000	Fund Balance With Treasury	N	A	D	B/E	D/C											G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
109000	Fund Balance With Treasury While Awaiting a Warrant	N	P	D	E	D/C											G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
110100	General Fund of the U.S. Government's Operating Cash	N	P	D	B/E	D/C											N									GA/MR	U	N	U	N	
110300	Restricted Operating Cash	N	P	D	B/E	D/C											N									GA/MR	U	N	U	N	
110900	Checks Outstanding	N	P	C	B/E	D/C											N									GA/MR	U	N	U	N	
111000	Undeposited Collections	N	P	D	B/E	D/C									A/S		N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
112000	Imprest Funds	N	A	D	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
112500	U.S. Debit Card Funds	N	A	D	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	
113000	Funds Held Outside of Treasury - Budgetary	N	A	D	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
113500	Funds Held Outside of Treasury - Non-Budgetary	N	P	D	B/E	D/C											N									DF	E/F/U	N	U/E	X/K/N	
114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	N	P	D	B/E	D/C											N									GA/MR	U	N	U	N	
119000	Other Cash	N	P	D	B/E	D/C											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	
119090	Other Cash - International Monetary Fund	N	P	D	B/E	D/C																				EG	U	N	U	N	
119305	International Monetary Fund - Letter of Credit	N	P	C	B/E	D/C																				EG	U	N	U	N	
119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	N	P	D	B/E	D/C																				EG	U	N	U	N	
119307	International Monetary Fund - Dollar Deposits with the IMF	N	P	C	B/E	D/C																				EG	U	N	U	N	
119309	International Monetary Fund - Currency Holdings	N	P	D	B/E	D/C																				EG	U	N	U	N	
119333	International Monetary Fund - Reserve Position	N	P	D	B/E	D/C																				EG	U	N	U	N	
119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	A	D	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	
119500	Other Monetary Assets	N	A	D	B/E	D/C											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	
120000	Foreign Currency	N	P	D	B/E	D/C											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	
120500	Foreign Currency Denominated Equivalent Assets	N	A	D	B/E	D/C											N									EP	E	N	U	N	
120900	Uninvested Foreign Currency	N	A	D	B/E	D/C											N									EP	E	N	U	N	
125000	Central Accounting/Agency Reconciliation Account	N	P	D	B/E	D/C											N									GA	U	N	U	N	
131000	Accounts Receivable	N	P	D	B/E	D/C									A/S		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	
131900	Allowance for Loss on Accounts Receivable	N	P	C	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
132000	Funded Employment Benefit Contributions Receivable	N	P	D	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
132100	Unfunded FECA Benefit Contributions Receivable	N	P	D	B/E	D/C											F/N	###	/####							EG	U	D/G/N	U	N	
132500	Taxes Receivable	N	P	D	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
132900	Allowance for Loss on Taxes Receivable	N	P	C	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
133000	Receivable for Transfers of Currently Invested Balances	N	P	D	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
133500	Expenditure Transfers Receivable	N	P	D	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134000	Interest Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134100	Interest Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134200	Interest Receivable - Investments	N	A	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134300	Interest Receivable - Taxes	N	P	D	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134400	Interest Receivable on Special Drawing Rights	N	P	D	B/E	D/C									A		N	###	####							EP	E	N	U	N	
134500	Allowance for Loss on Interest Receivable - Loans	N	P	C	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134600	Allowance for Loss on Interest Receivable - Investments	N	P	C	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
134800	Allowance for Loss on Interest Receivable - Taxes	N	P	C	B/E	D/C									A/S		N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
135000	Loans Receivable	N	P	D	B/E	D/C											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	
135090	Loans Receivable - International Monetary Fund	N	P	D	B/E	D/C																				EG	U	N	U	N	
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	N	P	D	B/E	D/C											F	###	/####							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	
135900	Allowance for Loss on Loans Receivable	N	P	C	B/E	D/C											N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
135990	Allowance for Loss on Loans Receivable - International Monetary Fund	N	P	C	B/E	D/C																				EG	U	N	U	N	
136000	Penalties and Fines Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
136100	Penalties and Fines Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	

U.S. Standard General Ledger - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code		
136300	Penalties and Fines Receivable - Taxes	N	P	D	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
136500	Allowance for Loss on Penalties and Fines Receivable -	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
136800	Allowance for Loss on Penalties and Fines Receivable -	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
137000	Administrative Fees Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137100	Administrative Fees Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137300	Administrative Fees Receivable - Taxes	N	P	D	B/E	D/C									A/S		N	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137500	Allowance for Loss on Administrative Fees Receivable -	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
137800	Allowance for Loss on Administrative Fees Receivable -	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
138000	Loans Receivable - Troubled Assets Relief Program	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
138100	Interest Receivable - Loans - Troubled Assets Relief Program	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
138400	Interest Receivable - Foreign Currency Denominated Assets	N	P	D	B/E	D/C									A		N										EP	E	N	U	N	
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
138900	Allowance for Subsidy - Loans - Troubled Assets Relief	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
139900	Allowance for Subsidy	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
141000	Advances and Prepayments	N	P	D	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
151100	Operating Materials and Supplies Held for Use	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
151200	Operating Materials and Supplies Held in Reserve for Future	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
151400	Operating Materials and Supplies Held for Repair	N	P	D	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	
151900	Operating Materials and Supplies - Allowance	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	
152100	Inventory Purchased for Resale	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152200	Inventory Held in Reserve for Future Sale	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152300	Inventory Held for Repair	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152400	Inventory - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152500	Inventory - Raw Materials	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152600	Inventory - Work-in-Process	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152700	Inventory - Finished Goods	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152900	Inventory - Allowance	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	X/K/N	
153100	Seized Monetary Instruments	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
153200	Seized Cash Deposited	N	P	D	B/E	D/C											N										DF	E/F/U	D/G/N	U/E	X/K/N	
154100	Forfeited Property Held for Sale	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
154200	Forfeited Property Held for Donation or Use	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
154900	Forfeited Property - Allowance	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
155100	Foreclosed Property	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
155900	Foreclosed Property - Allowance	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
156100	Commodities Held Under Price Support and Stabilization Support Programs	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
156900	Commodities - Allowance	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
157100	Stockpile Materials Held in Reserve	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
157200	Stockpile Materials Held for Sale	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
159100	Other Related Property	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
159900	Other Related Property - Allowance	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	

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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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161800	Market Adjustment - Investments	N	A	D	B/E D/C												E/F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E D/C												E/F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	C	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	D	B/E D/C												F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	C	B/E D/C												F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	D	B/E D/C												F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165000	Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165200	Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E D/C												N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
167000	Foreign Investments	N	A	D	B/E D/C												N										EP	E	N	U	N
167100	Discount on Foreign Investments	N	A	C	B/E D/C												N										EP	E	N	U	N
167200	Premium on Foreign Investments	N	A	D	B/E D/C												N										EP	E	N	U	N
167900	Foreign Exchange Rate Revalue Adjustments - Investments	N	A	D	B/E D/C												N										EP	E	N	U	N
169000	Other Investments	N	P	D	B/E D/C												F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
171100	Land and Land Rights	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171200	Improvements to Land	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171900	Accumulated Depreciation on Improvements to Land	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
172000	Construction-in-Progress	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173000	Buildings, Improvements, and Renovations	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	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
174000	Other Structures and Facilities	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
174900	Accumulated Depreciation on Other Structures and Facilities	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
175000	Equipment	N	P	D	B/E D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N

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175900	Accumulated Depreciation on Equipment	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	
181000	Assets Under Capital Lease	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
181900	Accumulated Depreciation on Assets Under Capital Lease	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	
182000	Leasehold Improvements	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
182900	Accumulated Amortization on Leasehold Improvements	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	
183000	Internal-Use Software	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
183200	Internal-Use Software in Development	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
183900	Accumulated Amortization on Internal-Use Software	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	
184000	Other Natural Resources	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
184900	Allowance for Depletion	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	
189000	Other General Property, Plant, and Equipment	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	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	
192100	Receivable From Appropriations	N	P	D	B/E	D/C									A/S		G	###	####									CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
192300	Contingent Receivable for Capital Transfers	N	P	D	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
192500	Capital Transfers Receivable	N	P	D	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
198000	Asset for Agency's Custodial and Non-Entity Liabilities	N	P	D	B/E	D/C																					GA	U	N	U	N	
199000	Other Assets	N	P	D	B/E	D/C											F/G/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E/C	X/K/N	
199900	Central Accounting Control Account	N	P	D	B/E	D/C																					GA/MR	U	N	U	N	
201000	Liability for Fund Balance With Treasury	N	P	C	B/E	D/C											F/N	###	/####								GA	U	N	U	N	
209010	Liability for Fund Balance While Awaiting a Warrant	N	P	C	E	D/C											F	###	####								GA	U	N	U	N	
211000	Accounts Payable	N	P	C	B/E	D/C									A/S		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/N	
211200	Accounts Payable for Federal Government Sponsored	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
212000	Disbursements in Transit	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
213000	Contract Holdbacks	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
214000	Accrued Interest Payable - Not Otherwise Classified	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
214100	Accrued Interest Payable - Loans	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
214200	Accrued Interest Payable - Debt	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
215000	Payable for Transfers of Currently Invested Balances	N	P	C	B/E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
215500	Expenditure Transfers Payable	N	P	C	B/E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
216000	Entitlement Benefits Due and Payable	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
217000	Subsidy Payable to the Financing Account	N	P	C	B/E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
218000	Loan Guarantee Liability	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219000	Other Liabilities With Related Budgetary Obligations	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219100	Employee Health Care Liability Incurred but Not Reported	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	P	C	B/E	D/C											N										EP	E	N	U	N	
219300	Allocation of Special Drawing Rights (SDRs)	N	P	C	B/E	D/C											N										EP	E	N	U	N	
221000	Accrued Funded Payroll and Leave	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221100	Withholdings Payable	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221300	Employer Contributions and Payroll Taxes Payable	N	P	C	B/E	D/C											F/N/Z	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221500	Other Post Employment Benefits Due and Payable	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221600	Pension Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221700	Benefit Premiums Payable to Carriers	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221800	Life Insurance Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222000	Unfunded Leave	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222500	Unfunded FECA Liability	N	P	C	B/E	D/C											F/Z	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
229000	Other Unfunded Employment Related Liability	N	P	C	B/E	D/C											F/N/Z	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
231000	Liability for Advances and Prepayments	N	P	C	B/E	D/C											F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
232000	Other Deferred Revenue	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

U.S. Standard General Ledger - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	P	C	B/E	D/C											N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
241000	Liability for Clearing Accounts	N	P	C	B/E	D/C											N/Z									CF	E/F/U	D/G/N	U/E	X/N	
251000	Principal Payable to the Bureau of the Fiscal Service	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
251100	Capitalized Loan Interest Payable - Non-Credit Reform	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
252000	Principal Payable to the Federal Financing Bank	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
254000	Participation Certificates	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
259000	Other Debt	N	P	C	B/E	D/C											F/G/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
261000	Actuarial Pension Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
262000	Actuarial Health Insurance Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
263000	Actuarial Life Insurance Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
265000	Actuarial FECA Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
266000	Actuarial Liabilities for Federal Insurance and Guarantee	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
269000	Other Actuarial Liabilities	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
291000	Prior Liens Outstanding on Acquired Collateral	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
292000	Contingent Liabilities	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/N	
292200	Contingent Liabilities - Federal Government Sponsored	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
292300	Contingent Liability for Capital Transfers	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
294000	Capital Lease Liability	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
296000	Accounts Payable From Canceled Appropriations	N	P	C	B/E	D/C											F/N	###	/####							EC/EG/EM/EP/ER/ES/ET/GA/TR	E/F/U	D/G/N	U/E/C	X/K/N	
297000	Liability for Capital Transfers	N	P	C	B/E	D/C									A/S		F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
298000	Custodial Liability	N	P	C	B/E	D/C									S		G/N/Z	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	N	P	C	B/E	D/C									A		G/Z	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
299000	Other Liabilities Without Related Budgetary Obligations	N	P	C	B/E	D/C											F/G/N/Z	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
299500	Estimated Cleanup Cost Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
310000	Unexpended Appropriations - Cumulative	N	P	C	B/E	D/C																				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310100	Unexpended Appropriations - Appropriations Received	N	P	C	E	D/C											G	###	####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N	
310200	Unexpended Appropriations - Transfers-In	N	P	C	E	D/C											F	###	/####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310300	Unexpended Appropriations - Transfers-Out	N	P	D	E	D/C											F	###	/####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N	P	D	E	D/C											Z									EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310600	Unexpended Appropriations - Adjustments	N	P	D	E	D/C											G	###	####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310700	Unexpended Appropriations - Used	N	P	D	E	D/C											G	###	####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	D	E	D/C											Z									EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	D	E	D/C											Z									EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
320000	Appropriations Outstanding - Cumulative	N	P	D	B/E	D/C																				GA	U	N	U	N	
320100	Appropriations Outstanding - Warrants Issued	N	P	D	E	D/C											F	###	/####							GA	U	N	U	N	
320600	Appropriations Outstanding - Adjustments	N	P	C	E	D/C											F	###	/####							GA	U	N	U	N	
320700	Appropriations Outstanding - Used	N	P	C	E	D/C											F	###	/####							GA	U	N	U	N	

U.S. Standard General Ledger - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	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
403200	Estimated Indefinite Contract Authority	Y	B	D	E	D/C					D/M															EG/EP/ER/ET	E/F/U	N	U	X/K/N	
403400	Anticipated Adjustments to Contract Authority	Y	B	C	E	D/C					D/M															EG/EP/ER/ET	E/F/U	N	U	X/K/N	
404200	Estimated Indefinite Borrowing Authority	Y	B	D	E	D/C					D/M	F/P/T		1001/1992-2018													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
404400	Anticipated Reductions to Borrowing Authority	Y	B	C	E	D/C					D/M			1001/1992-2018													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			1001/1992-2018													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								1001/1992-2018													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																					EG/ES/ET	E/F/U	N	U	N
406000	Anticipated Collections From Non-Federal Sources	Y	B	D	E	D/C		A/B/E			D/M			1001/1992-2018												D/R	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		A/B/E			D/M			1001/1992-2018												D/R	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/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			1001/1992-2018													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			1001/1992-2018													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
408300	Transfers - Current-Year Authority - Receivable - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1001/1992-2018													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						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						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			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						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						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						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
411700	Loan Administrative Expense Appropriation	N	B	D	E	D/C	D/P				D/M										B/P/X						EG	E/F/U	N	U/E	X/K/N
411800	Reestimated Loan Subsidy Appropriation	N	B	D	E	D/C															B/P/X						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						EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E	X/K/N
411990	Other Appropriations Realized - International Monetary Fund	N	B	D	E	D/C	P														B/P/X						EG	U	N	U	N
411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	N	B	D	E	D/C															B/P/X						EG	U	N	U	N
411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	N	B	D	E	D/C															B/P/X						EG	U	N	U	N
411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow	N	B	D	E	D/C																					EG	U	N	U	N
411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	N	B	D	E	D/C																					EG	U	N	U	N
412000	Anticipated Indefinite Appropriations	Y	B	D	E	D/C					D/M			1001/1992-2018													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	N	B	D	E	D/C	P/S				D/M										P/X						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						EG	E/F/U	N	U	X/K/N

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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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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						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						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		1001/1992-2018							B/P/X						EG/EP/ER	E/F/U	D/G/N	U/E	X/K/N
412600	Amounts Appropriated From Specific Invested TAFS -	N	B	D	B/E	D/C	B/P				D/M					F	###	####	B/P/X					SEQ/XXX	ES/ET	E/F/U	N	U/E	X/K/N	
412700	Amounts Appropriated From Specific Invested TAFS -	N	B	C	B/E	D/C					D/M					F	###	####	B/P/X					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					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					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													B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N	
413100	Current-Year Contract Authority Realized	N	B	D	E	D/C					D/M								P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
413200	Substitution of Contract Authority	N	B	C	E	D/C	S												P/X						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						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
413400	Contract Authority Withdrawn	N	B	C	E	D/C													P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
413500	Contract Authority Liquidated	N	B	C	E	D/C	P/S				D/M								B/P/X						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						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						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						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
413900	Contract Authority Carried Forward	N	B	D	B/E	D/C																			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						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N	
414100	Current-Year Borrowing Authority Realized	N	B	D	E	D/C					D/M	F/P/T		1001/1992-2018					P/X						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	N	B	C	E	D/C								1001/1992-2018					X						EG/EP/ER/TR	E/F/U	D/G/N	U	X/K/N	
414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	N	B	C	E	D/C					D/M	F/P/T		1001/1992-2018					P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414400	Borrowing Authority Withdrawn	N	B	C	E	D/C						F/P/T		1001/1992-2018					P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414500	Borrowing Authority Converted to Cash	N	B	C	E	D/C						F/P/T		1001/1992-2018											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414600	Actual Repayments of Debt, Current-Year Authority	N	B	C	E	D/C	B/P/S				D/M			1001/1992-2018					B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414700	Actual Repayments of Debt, Prior-Year Balances	N	B	C	E	D/C								1001/1992-2018					B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414800	Resources Realized From Borrowing Authority	N	B	D	E	D/C						F/P/T		1001/1992-2018					B/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N	
414900	Borrowing Authority Carried Forward	N	B	D	B/E	D/C						F/P/T		1001/1992-2018											EG/EP/ER/ET	E/F/U	D/G/N	U	X/K/N	
415000	Reappropriations - Transfers-In	N	B	D	E	D/C					D/M								B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
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			1001/1992-2018					B/P/X						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								1001/1992-2018					B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
415300	Transfers of Contract Authority - Nonallocation	N	B	D	B/E	D/C										F	###	####	B/P/X				BAL/NEW		ET	E/F/U	N	U	X/K/N	
415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	N	B	D	E	D/C													B/P/X						ET	E/F/U	N	U	X/K/N	
415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	N	B	D	E	D/C													B/P/X						ET	E	N	U	X/K/N	

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USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	N	B	D	E	D/C	C/P														P/X						EG/ES/ET	E/F/U	N	U	X/K/N
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	N	B	D	E	D/C					D/M										P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
415900	Repayment of Repayable Advances	N	B	C	E	D/C	B/P	E			M										B/P/X						ET	E	N	U	N
416000	Anticipated Transfers - Current-Year Authority	Y	B	D	E	D/C	C/D/P/S				D/M			1001/1992-2018													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	Y	B	D	E	D/C					D/M			1001/1992-2018													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	N	B	D	B/E	D/C					D/M						F	###	####		B/P/X						EG/EP/ES/ET	E/F/U	N	U	X/K/N
416700	Allocations of Realized Authority - Transferred From Invested Balances	N	B	D	E	D/C					D/M						F	###	####		B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary	N	B	D	E	D/C					D/M						F	###	####		B/P/X						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						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417100	Nonallocation Transfers of Invested Balances - Receivable	N	B	D	B/E	D/C					D/M						F	###	####		B/P/X			SEQ/XXX		EG/ES/ET	E/F/U	N	U/E	X/K/N	
417200	Nonallocation Transfers of Invested Balances - Payable	N	B	C	B/E	D/C					D/M						F	###	####		B/P/X			SEQ/XXX		EP/ES/ET	E/F/U	N	U	X/K/N	
417300	Nonallocation Transfers of Invested Balances - Transferred	N	B	D	E	D/C					D/M						F	###	####		B/P/X			SEQ/XXX		EG/EP/ES/ET	E/F/U	N	U/E	X/K/N	
417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	N	B	D	E	D/C	P/S				D/M						F	###	####		B/P/X						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 Noninvested Accounts - International Monetary Fund	N	B	D	E	D/C	P/S										F	###	####		B/P/X						EG	U	N	U	N
417600	Allocation Transfers of Prior-Year Balances	N	B	D	E	D/C	P/S										F	###	####		B/P/X						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										F	###	####		B/P/X						EG	U	N	U	N
418000	Anticipated Transfers - Prior-Year Balances	Y	B	D	E	D/C								1001/1992-2018													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			1001/1992-2018													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	P/S										F	###	####		B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	G/N	U/E	X/K/N
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	N	B	D	E	D/C	P/S										F	###	####		B/P/X						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														B/P/X						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	P/S				D/M						F	###	####		B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
419500	Transfer of Obligated Balances	N	B	D	E	D/C								1001/1992-2018													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														B/P/X						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														B/P/X						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											F	###	####		B/P/X						ET	E/F/U	N	U/E	X/K/N
420100	Total Actual Resources - Collected	N	B	D	B/E	D/C								1001/1992-2018													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																					EG	U	N	U	N
421000	Anticipated Reimbursements and Other Income	Y	B	D	E	D/C		A/B/E			D/M			1001/1992-2018									D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
421200	Liquidation of Deficiency - Offsetting Collections	N	B	D	E	D/C					D/M						E/F/N				B/P/X						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		A/B/E			D/M			1001/1992-2018									D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
422100	Unfilled Customer Orders Without Advance	N	B	D	B/E	D/C					D/M			1001/1992-2018				E/F			B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

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USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
422200	Unfilled Customer Orders With Advance	N	B	D	B/E	D/C					D/M			1001/1992-2018			E/F/N			B/P/X							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422500	Expenditure Transfers from Trust Funds - Receivable	N	B	D	B/E	D/C					D/M			1001/1992-2018						B/P/X							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423000	Unfilled Customer Orders Without Advance - Transferred	N	B	D	E	D/C					D/M			1001/1992-2018			E/F	###	####	B/P/X							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	N	B	C	E	D/C					D/M			1001/1992-2018			E/F/N			B/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/1992-2018			F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
423300	Reimbursements and Other Income Earned - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/1992-2018			E/F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
423400	Other Federal Receivables - Transferred	N	B	D	E	D/C					D/M			1001/1992-2018			F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	N	B	C	E	C																				EG/ES/ET	E/F/U	N	U	N	
425100	Reimbursements and Other Income Earned - Receivable	N	B	D	B/E	D/C					D/M			1001/1992-2018			E/F			B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
425200	Reimbursements and Other Income Earned - Collected	N	B	D	E	D/C					D/M			1001/1992-2018			E/F/N			B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	B	D	E	D/C					D/M			1001/1992-2018			E/F/N			B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
425500	Expenditure Transfers from Trust Funds - Collected	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
426000	Actual Collections of "governmental-type" Fees	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
426100	Actual Collections of Business-Type Fees	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/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			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/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			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
426600	Other Actual Business-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						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						EP	U	N	U	N	
427100	Actual Program Fund Subsidy Collected	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						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			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
427700	Other Actual Collections - Federal	N	B	D	E	D/C					D/M			1001/1992-2018						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	

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USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES																		TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Indicator	Cohort Year	Cust/Non-cust	Exch/Non-exch	Fed/Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
428300	Interest Receivable From Treasury	N	B	D	B/E	D/C					D/M			1001/1992-2018							B/P/X						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			1001/1992-2018							B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428600	Receivable From the Financing Fund	N	B	D	B/E	D/C					D/M			1001/1992-2018							B/P/X						EC/EG/EM/EP/ER/ES/ET/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			1001/1992-2018							B/P/X						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					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
429500	Adjustments to the Exchange Stabilization Fund	N	B	D	B/E	D/C															P/X					EG/EP	E/F/U	N	U	X/K/N	
429590	Adjustments to the International Monetary Fund	N	B	D	B/E	D/C															P/X					EG	U	N	U	N	
431000	Anticipated Recoveries of Prior-Year Obligations	Y	B	D	E	D/C		A/B/E						1001/1992-2018									D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	N	B	D	E	D/C															P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
435000	Canceled Authority	N	B	C	E	D/C					D/M										B/P/X					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					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															B/P/X					EG	U	N	U	N	
435500	Cancellation of Appropriation From Unavailable Receipts	N	B	C	E	D/C					D/M										B/P/X					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					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					ES/ET	E/F/U	N	U/E	X/K/N	
436000	Appropriation Purpose Fulfilled - Balance Not Available	N	B	C	B/E	C															P/X					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															B/P/X					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				D/M	F/P/T									P/X				ATB/OTR/SEQ	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				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				D/M	F/P/T									P/X				ATB/OTR/SEQ/XXX	EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	N	B	C	E	D/C					D/M										B/P/X				ATB/OTR/SEQ	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				OTR/SEQ	ES/ET	E/F/U	N	U/E	X/K/N	
439000	Reappropriations - Transfers-Out	N	B	C	E	D/C					D/M										B/P/X					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					EG/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																				EG	U	N	U	N	
439200	Permanent Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/R/S				D/M	F/P/T									B/P/X				ATB/OTR/SEQ	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				D/M	F/P/T									B/P/X				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					ES/ET	E/F/U	N	U	X/K/N	
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1001/1992-2018													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon	N	B	C	E	D/C															B/P/X					ES/ET	E/F/U	N	U	X/K/N	
439700	Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C	B/C/P				D/M										B/P/X					EG/EP/ES/ET	E/F/U	N	U/E	X/K/N	
439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C															X					ES/ET	U	N	U	N	

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USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
439800	Offsetting Collections Temporarily Precluded From Obligation	N	B	C	B/E	D/C	S				D/M										B/P/X						EG/EP/ER	E/F/U	N	U/E	X/K/N
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C															B/P/X						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	D/C																	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	D/C																	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N	
445000	Unapportioned Authority	N	B	C	B/E	D/C								1001/1992-2018							B/P/X			D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
451000	Apportionments	N	B	C	E	D/C				A/S				1001/1992-2018										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				1001/1992-2018										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				1001/1992-2018										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				1001/1992-2018							B/P/X			D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	N	B	C	B/E	D/C															B/P/X					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															B/P/X					EG	U	N	U	N	
463000	Funds Not Available for Commitment/Obligation	N	B	C	E	D/C		A/B/E						1001/1992-2018										D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	N	B	C	B/E	D/C		E																D		EG/EP	E/U	N	U	N	
465000	Allotments - Expired Authority	N	B	C	B/E	D/C		A/B/E						1001/1992-2018							B/P/X			D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	E	K/N	
469000	Anticipated Resources - Programs Exempt From Apportionment	Y	B	C	E	D/C				A/S				1001/1992-2018										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	D/C				A/S				1001/1992-2018										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	D/C				A/S				1001/1992-2018										D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
480100	Undelivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####					1001/1992-2018							B/P/X	##		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			1001/1992-2018							B/P/X	##		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								1001/1992-2018			F	###	####		B/P/X					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								1001/1992-2018							B/X					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								1001/1992-2018							B/P/X					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			1001/1992-2018				F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####					1001/1992-2018							B/P/X	##		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			1001/1992-2018							B/P/X	##		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	####					1001/1992-2018							B/P/X	##		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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490200	Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1001/1992-2018						B/P/X		##	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		##	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								1001/1992-2018			F	###	####	B/P/X						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								1001/1992-2018						B/P/X						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			1001/1992-2018			E/F/N			B/P/X						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	####					1001/1992-2018						B/P/X		##	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			1001/1992-2018						B/P/X		##	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										X	F/N	###	/####		P/Q					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										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	###	/####		P/Q					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	###	/####		P/Q					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
531200	Interest Revenue - Loans Receivable/Uninvested Funds	N	P	C	E	D/C									A/S	T/X	F/N	###	/####		P/Q					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
531300	Interest Revenue - Subsidy Amortization	N	P	C	E	D/C										X	N				P/Q					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
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	C	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	D	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531700	Contra Revenue for Interest Revenue - Loans Receivable	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q					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
531800	Contra Revenue for Interest Revenue - Investments	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q					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
531900	Contra Revenue for Interest Revenue - Other	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q					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
532000	Penalties and Fines Revenue	N	P	C	E	D/C									A/S	T	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
532400	Contra Revenue for Penalties and Fines	N	P	D	E	D/C									A/S	T	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
532500	Administrative Fees Revenue	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
532900	Contra Revenue for Administrative Fees	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
540000	Funded Benefit Program Revenue	N	P	C	E	D/C										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
540500	Unfunded FECA Benefit Revenue	N	P	C	E	D/C										X	F/N	###	/####							EG	U	D/G/N	U	N
540600	Contra Revenue for Unfunded FECA Benefit Revenue	N	P	D	E	D/C										X	F/N	###	/####							EG	U	D/G/N	U	N
540900	Contra Revenue for Funded Benefit Program Revenue	N	P	D	E	D/C										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
550000	Insurance and Guarantee Premium Revenue	N	P	C	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
550900	Contra Revenue for Insurance and Guarantee Premium	N	P	D	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
560000	Donated Revenue - Financial Resources	N	P	C	E	D/C									A/S	T	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
560900	Contra Revenue for Donations - Financial Resources	N	P	D	E	D/C									A/S	T	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
561000	Donated Revenue - Nonfinancial Resources	N	P	C	E	D/C										T	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
561900	Contra Donated Revenue - Nonfinancial Resources	N	P	D	E	D/C										T	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
564000	Forfeiture Revenue - Cash and Cash Equivalents	N	P	C	E	D/C						D			A	T	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
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	P	D	E	D/C						D			A	T	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
565000	Forfeiture Revenue - Forfeitures of Property	N	P	C	E	D/C						E			A	T	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
565900	Contra Forfeiture Revenue - Forfeitures of Property	N	P	D	E	D/C						E			A	T	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
570000	Expended Appropriations	N	P	C	E	D/C											G	###	####							CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570005	Appropriations - Expended	N	P	D	E	D/C											F	###	####							GA	U	N	U	N
570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N	P	C	E	D/C											Z									CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C											Z									CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

U.S. Standard General Ledger - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C												Z									CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N
572000	Financing Sources Transferred In Without Reimbursement	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
573000	Financing Sources Transferred Out Without Reimbursement	N	P	D	E	D/C											F/Z	###	/####								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
574000	Appropriated Dedicated Collections Transferred In	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
574500	Appropriated Dedicated Collections Transferred Out	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575000	Expenditure Financing Sources - Transfers-In	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575500	Nonexpenditure Financing Sources - Transfers-In - Other	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576000	Expenditure Financing Sources - Transfers-Out	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576500	Nonexpenditure Financing Sources - Transfers-Out - Other	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
577500	Nonbudgetary Financing Sources Transferred In	N	P	C	E	D/C											F	###	/####								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
577600	Nonbudgetary Financing Sources Transferred Out	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
577700	Authority Transfer Control In	N	P	C	E	D/C																				GA	U	N	U	N	
577800	Authority Transfer Control Out	N	P	D	E	D/C																				GA	U	N	U	N	
578000	Imputed Financing Sources	N	P	C	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
579000	Other Financing Sources	N	P	C	E	D/C							D/E				Z									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	
579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	N	P	C	E	D/C											G	###	####								EG	U	N	U/E	N
579010	Other General Fund Financing Sources	N	P	D	E	D/C											F/Z	###	####								GA	U	N	U	N
579100	Adjustment to Financing Sources - Credit Reform	N	P	D	E	D/C							E				F	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579200	Financing Sources To Be Transferred Out - Contingent Liability	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579500	Seigniorage	N	P	C	E	D/C							E				N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E	X/K/N
580000	Tax Revenue Collected - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580100	Tax Revenue Collected - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580200	Tax Revenue Collected - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580300	Tax Revenue Collected - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580400	Tax Revenue Collected - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580500	Tax Revenue Collected - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
580600	Tax Revenue Collected - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582100	Tax Revenue Accrual Adjustment - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582200	Tax Revenue Accrual Adjustment - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582300	Tax Revenue Accrual Adjustment - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582400	Tax Revenue Accrual Adjustment - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582500	Tax Revenue Accrual Adjustment - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
582600	Tax Revenue Accrual Adjustment - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583000	Contra Revenue for Taxes - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583100	Contra Revenue for Taxes - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583200	Contra Revenue for Taxes - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583300	Contra Revenue for Taxes - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583400	Contra Revenue for Taxes - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583500	Contra Revenue for Taxes - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
583600	Contra Revenue for Taxes - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
589000	Tax Revenue Refunds - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

U.S. Standard General Ledger - Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	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	Program Indicator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code		
589100	Tax Revenue Refunds - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589200	Tax Revenue Refunds - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589300	Tax Revenue Refunds - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589400	Tax Revenue Refunds - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589500	Tax Revenue Refunds - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589600	Tax Revenue Refunds - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
590000	Other Revenue	N	P	C	E	D/C							D/E		A/S	E/T/X	F/N/Z	###	/####		P/Q					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		
590900	Contra Revenue for Other Revenue	N	P	D	E	D/C							D/E		A/S	E/T/X	F/N/Z	###	/####		P/Q					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		
591900	Revenue and Other Financing Sources - Cancellations	N	P	D	E	D/C											G	###	####							EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E/F/U	D/G/N	U/E	X/K/N		
591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	N	P	C	E	D/C											F	###	/####							GA	U	N	U	N		
592100	Valuation Change in Investments - Exchange Stabilization	N	P	C	E	D/C											X	N								ER	E/F/U	D/G/N	U/E	X/K/N		
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	P	C	E	D/C											X	N								UG	E/F/U	D/G/N	U/E	X/K/N		
592300	Valuation Change in Investments - Beneficial Interest in Trust	N	P	C	E	D/C																				UG	E/F/U	D/G/N	U/E	X/K/N		
599000	Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	E/T/X	G/N/Z	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599100	Accrued Collections for Others - Statement of Custodial	N	P	D	E	D/C							D/E		S	E/T/X	G/N/Z	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	N	P	D	E	D/C							E		A		G/Z	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	N	P	D	E	D/C							E		A		G/Z	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599700	Financing Sources Transferred In From Custodial Statement Collections	N	P	C	E	D/C									A		F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S.	N	P	D	E	D/C									S		F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
610000	Operating Expenses/Program Costs	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	
615000	Expensed Asset	N	P	D	E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
619000	Contra Bad Debt Expense - Incurred for Others	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	
619900	Adjustment to Subsidy Expense	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
632000	Interest Expenses on Securities	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	
633000	Other Interest Expenses	N	P	D	E	D/C									A/S		F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
633800	Remuneration Interest	N	P	D	E	D/C											F/N	###	####								EP	E	N	U	N	
634000	Interest Expense Accrued on the Liability for Loan	N	P	D	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
640000	Benefit Expense	N	P	D	E	D/C											F/N/Z	###	/####		P/Q						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
650000	Cost of Goods Sold	N	P	D	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	
660000	Applied Overhead	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
661000	Cost Capitalization Offset	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
671000	Depreciation, Amortization, and Depletion	N	P	D	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
672000	Bad Debt Expense	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
673000	Imputed Costs	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
679000	Other Expenses Not Requiring Budgetary Resources	N	P	D	E	D/C									A/S		F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	N	P	C	E	D/C									A		N										DF	E/U	N	U/E	X/N	
680000	Future Funded Expenses	N	P	D	E	D/C											F/N/Z	###	/####		P/Q						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	
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	N	P	D	E	D/C											F	###	/####		P/Q						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	
690000	Nonproduction Costs	N	P	D	E	D/C											F/N/Z	###	/####		P/Q						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	
711000	Gains on Disposition of Assets - Other	N	P	C	E	D/C							D/E				T/X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
711100	Gains on Disposition of Investments	N	P	C	E	D/C							D/E				T/X	F/N	###	/####		P/Q					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	
711200	Gains on Disposition of Borrowings	N	P	C	E	D/C							D/E				X	F	###	/####		P/Q					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 - Attributes to Accounts Report

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	Program Indi-cator	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
717100	Gains on Changes in Long-Term Assumptions - From Experience	N	P	C	E	D/C									X	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
717200	Losses on Changes in Long-Term Assumptions - From Experience	N	P	D	E	D/C									X	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
718000	Unrealized Gains	N	P	C	E	D/C						D/E			T/X	F/N	###	/####			P/Q						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
718100	Unrealized Gain - Exchange Stabilization Fund	N	P	C	E	D/C									X	N										EP	E	N	U	N	
719000	Other Gains	N	P	C	E	D/C						D/E			T/X	F/N	###	/####			P/Q						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
719090	Gains on International Monetary Fund Assets	N	P	C	E	D/C						D/E			T/X											EG	U	N	U	N	
719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	N	P	C	E	D/C									X	N										EP	E	N	U	N	
721000	Losses on Disposition of Assets - Other	N	P	D	E	D/C						D/E			T/X	N					P/Q						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
721100	Losses on Disposition of Investments	N	P	D	E	D/C						D/E		A	T/X	F/N	###	/####			P/Q						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
721200	Losses on Disposition of Borrowings	N	P	D	E	D/C						D/E			T/X	F	###	/####			P/Q						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
727100	Gains on Changes in Long-Term Assumptions	N	P	C	E	D/C									X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
727200	Losses on Changes in Long-Term Assumptions	N	P	D	E	D/C									X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
728000	Unrealized Losses	N	P	D	E	D/C						D/E			T/X	F/N	###	/####			P/Q						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
728100	Unrealized Losses - Exchange Stabilization Fund	N	P	D	E	D/C									X	N										EP	E	N	U	N	
729000	Other Losses	N	P	D	E	D/C						D/E			T/X	F/N	###	/####			P/Q						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
729090	Losses on International Monetary Fund Assets	N	P	D	E	D/C						D/E			T/X											EG	U	N	U	N	
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	N	P	D	E	D/C									X	N										EP	E	N	U	N	
729200	Other Losses from Impairment of Assets	N	P	D	E	D/C						D/E			X	N					P/Q						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/N
730000	Extraordinary Items	N	P	C	E	D/C									X	N					P/Q						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
740000	Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C										N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C										N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	N	P	C	E	D/C										N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
750000	Distribution of Income - Dividend	N	P	D	E	D/C						D/E			T/X	N/Z					P/Q						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
760000	Changes in Actuarial Liability	N	P	D	E	D/C										N					P/Q						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
771000	Trust Fund Warrant Journal Vouchers Issued Net of 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 1, Section V: USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2017 GTAS Reporting. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of the Fiscal Service (Fiscal Service).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require pre-closing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and Fiscal Service:

Section V	Page Number
Balance Sheet (BS)	V BS - 1
Statement of Net Cost (SNC)	V SNC - 1
Statement of Changes in Net Position (SCNP)	V SCNP - 1
Statement of Custodial Activity (SCA)	V SCA - 1
Statement of Budgetary Resources (SBR)	V SBR - 1
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule	V SF 133/Sch P - 1

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
Assets (Note 2)						
Intragovernmental						
1	Fund Balance with Treasury (Note 3)					
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	E/U	
2	Investments (Note 5)					
2	134200	Interest Receivable - Investments	E	F	E/U	
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161800	Market Adjustment - Investments	E	F	E/U	
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal	E	F	E/U	
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	
2	169000	Other Investments	E	F	E/U	
3	Accounts Receivable (Note 6)					
3	131000	Accounts Receivable	E	F	E/U	
3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	
3	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U	
3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	
3	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	
3	133500	Expenditure Transfers Receivable	E	F	E/U	
3	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	
3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	
3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	
3	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3	192500	Capital Transfers Receivable	E	F	E/U	
4	Loans Receivable					
4	134100	Interest Receivable - Loans	E	F	E/U	
4	135000	Loans Receivable	E	F	E/U	
4	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	
4	136100	Penalties and Fines Receivable - Loans	E	F	E/U	
4	137100	Administrative Fees Receivable - Loans	E	F	E/U	
5	Other (Note 12)					
5	141000	Advances and Prepayments	E	F	E/U	
5	192100	Receivable From Appropriations	E	G	E/U	
5	199000	Other Assets	E	F/G	E/U	
6	Total intragovernmental					

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
This line is calculated. Equals the sum of lines 1 through 5.						
7	Cash and other monetary assets (Note 4)					
7	110100	General Fund of the U.S. Government's Operating Cash	E	N	U	
7	110300	Restricted Operating Cash	E	N	U	
7	110900	Checks Outstanding	E	N	U	
7	111000	Undeposited Collections	E	N	E/U	
7	112000	Imprest Funds	E	N	E/U	
7	112500	U.S. Debit Card Funds	E	N	E/U	
7	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
7	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	E/U	
7	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	U	
7	119000	Other Cash	E	N	E/U	
7	119090	Other Cash - International Monetary Fund	E		U	
7	119305	International Monetary Fund - Letter of Credit	E		U	
7	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		U	
7	119307	International Monetary Fund - Dollar Deposits with the IMF	E		U	
7	119309	International Monetary Fund - Currency Holdings	E		U	
7	119333	International Monetary Fund - Reserve Position	E		U	
7	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	E/U	
7	119500	Other Monetary Assets	E	N	E/U	
7	120000	Foreign Currency	E	N	E/U	
7	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
7	120900	Uninvested Foreign Currency	E	N	E	
7	134400	Interest Receivable on Special Drawing Rights	E	N	E	
7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
7	153100	Seized Monetary Instruments	E	N	E/U	
7	153200	Seized Cash Deposited	E	N	E/U	
8	Investments (Note 5)					
8	134200	Interest Receivable - Investments	E	N	E/U	
8	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161800	Market Adjustment - Investments	E	E/N	E/U	
8	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U	
8	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
8	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
8	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	167000	Foreign Investments	E	N	E	
8	167100	Discount on Foreign Investments	E	N	E	
8	167200	Premium on Foreign Investments	E	N	E	
8	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
8	169000	Other Investments	E	N	E/U	
9	Accounts receivable, net (Note 6)					
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	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
10	Taxes receivable, net (Note 7)					
10	132500	Taxes Receivable	E	N	E/U	
10	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
10	134300	Interest Receivable - Taxes	E	N	E/U	
10	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
10	136300	Penalties and Fines Receivable - Taxes	E	N	E/U	
10	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U	
10	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
10	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
11	Direct Loan and Loan Guarantees, net (Note 8)					
11	134100	Interest Receivable - Loans	E	N	E/U	
11	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
11	135000	Loans Receivable	E	N	E/U	
11	135090	Loans Receivable - International Monetary Fund	E		U	
11	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
11	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		U	
11	136100	Penalties and Fines Receivable - Loans	E	N	E/U	
11	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
11	137100	Administrative Fees Receivable - Loans	E	N	E/U	
11	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
11	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
11	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
11	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
11	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
11	139900	Allowance for Subsidy	E	N	E/U	
11	155100	Foreclosed Property	E	N	E/U	
11	155900	Foreclosed Property - Allowance	E	N	E/U	
12	Inventory and related property, net (Note 9)					
12	151100	Operating Materials and Supplies Held for Use	E		E/U	
12	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		E/U	
12	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		E/U	
12	151400	Operating Materials and Supplies Held for Repair	E		E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
12	151900	Operating Materials and Supplies - Allowance	E		E/U	
12	152100	Inventory Purchased for Resale	E		E/U	
12	152200	Inventory Held in Reserve for Future Sale	E		E/U	
12	152300	Inventory Held for Repair	E		E/U	
12	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U	
12	152500	Inventory - Raw Materials	E		E/U	
12	152600	Inventory - Work-in-Process	E		E/U	
12	152700	Inventory - Finished Goods	E		E/U	
12	152900	Inventory - Allowance	E		E/U	
12	154100	Forfeited Property Held for Sale	E	N	E/U	
12	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
12	154900	Forfeited Property - Allowance	E	N	E/U	
12	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
12	156900	Commodities - Allowance	E	N	E/U	
12	157100	Stockpile Materials Held in Reserve	E	N	E/U	
12	157200	Stockpile Materials Held for Sale	E	N	E/U	
12	159100	Other Related Property	E	N	E/U	
12	159900	Other Related Property - Allowance	E	N	E/U	
13	General property, plant, and equipment, net (Note 10)					
13	171100	Land and Land Rights	E		E/U	
13	171200	Improvements to Land	E		E/U	
13	171900	Accumulated Depreciation on Improvements to Land	E		E/U	
13	172000	Construction-in-Progress	E		E/U	
13	173000	Buildings, Improvements, and Renovations	E		E/U	
13	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		E/U	
13	174000	Other Structures and Facilities	E		E/U	
13	174900	Accumulated Depreciation on Other Structures and Facilities	E		E/U	
13	175000	Equipment	E		E/U	
13	175900	Accumulated Depreciation on Equipment	E		E/U	
13	181000	Assets Under Capital Lease	E		E/U	
13	181900	Accumulated Depreciation on Assets Under Capital Lease	E		E/U	
13	182000	Leasehold Improvements	E		E/U	
13	182900	Accumulated Amortization on Leasehold Improvements	E		E/U	
13	183000	Internal-Use Software	E		E/U	
13	183200	Internal-Use Software in Development	E		E/U	
13	183900	Accumulated Amortization on Internal-Use Software	E		E/U	
13	184000	Other Natural Resources	E		E/U	
13	184900	Allowance for Depletion	E		E/U	
13	189000	Other General Property, Plant, and Equipment	E		E/U	
13	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		E/U	
14	Other (Note 12)					
14	141000	Advances and Prepayments	E	N	E/U	
14	199000	Other Assets	E	N	E/U	
14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
15	Total assets					
	This line is calculated. Equals the sum of lines 6 through 14.					
16	Stewardship PP&E (Note 11)					
	Liabilities (Note 13)					
	Intragovernmental					

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
17	Accounts Payable					
17	211000	Accounts Payable	E	F	E/U	
17	212000	Disbursements in Transit	E	F	E/U	
17	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
17	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	
17	215500	Expenditure Transfers Payable	E	F	E/U	
17	217000	Subsidy Payable to the Financing Account	E	F	E/U	
17	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
18	Debt (Note 14)					
18	214100	Accrued Interest Payable - Loans	E	F	E/U	
18	214200	Accrued Interest Payable - Debt	E	F	E/U	
18	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U	
18	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	
18	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
18	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	254000	Participation Certificates	E	F	E/U	
18	259000	Other Debt	E	F/G	E/U	
19	Other (Notes 15, 16, and 17)					
19	213000	Contract Holdbacks	E	F	E/U	
19	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
19	221300	Employer Contributions and Payroll Taxes Payable	E	F/Z	E/U	
19	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
19	222500	Unfunded FECA Liability	E	F/Z	E/U	
19	229000	Other Unfunded Employment Related Liability	E	F/Z	E/U	
19	231000	Liability for Advances and Prepayments	E	F	E/U	
19	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	Z	E/U	
19	241000	Liability for Clearing Accounts	E	Z	E/U	
19	292300	Contingent Liability for Capital Transfers	E	F	E/U	
19	294000	Capital Lease Liability	E	F	E/U	
19	297000	Liability for Capital Transfers	E	F	E/U	
19	298000	Custodial Liability	E	G/Z	E/U	
19	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G/Z	E/U	
19	299000	Other Liabilities Without Related Budgetary Obligations	E	F/G/Z	E/U	
20	Total intragovernmental					
	This line is calculated. Equals the sum of lines 17 through 19.					
21	Accounts Payable					
21	211000	Accounts Payable	E	N	E/U	
21	212000	Disbursements in Transit	E	N	E/U	
21	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
21	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
22	Loan guarantee liability (Note 8)					
22	218000	Loan Guarantee Liability	E	N	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
23	Debt held by the public (Note 14)					
23	214100	Accrued Interest Payable - Loans	E	N	E/U	
23	214200	Accrued Interest Payable - Debt	E	N	E/U	
23	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	254000	Participation Certificates	E	N	E/U	
23	259000	Other Debt	E	N	E/U	
24	Federal employee and veteran benefits (Note 15)					
24	219100	Employee Health Care Liability Incurred but Not Reported	E	N	E/U	
24	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
24	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
24	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
24	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
24	261000	Actuarial Pension Liability	E	N	E/U	
24	262000	Actuarial Health Insurance Liability	E	N	E/U	
24	263000	Actuarial Life Insurance Liability	E	N	E/U	
24	265000	Actuarial FECA Liability	E	N	E/U	
24	269000	Other Actuarial Liabilities	E	N	E/U	
25	Environmental and disposal liabilities (Note 16)					
25	299500	Estimated Cleanup Cost Liability	E	N	E/U	
26	Benefits due and payable					
26	216000	Entitlement Benefits Due and Payable	E	N	E/U	
27	Other (Notes 15, 16, 17, 18, and 19)					
27	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
27	213000	Contract Holdbacks	E	N	E/U	
27	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
27	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
27	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
27	221000	Accrued Funded Payroll and Leave	E	N	E/U	
27	221100	Withholdings Payable	E	N	E/U	
27	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
27	222000	Unfunded Leave	E	N	E/U	
27	229000	Other Unfunded Employment Related Liability	E	N	E/U	
27	231000	Liability for Advances and Prepayments	E	N	E/U	
27	232000	Other Deferred Revenue	E	N	E/U	
27	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
27	241000	Liability for Clearing Accounts	E	N	E/U	
27	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
27	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U	
27	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
27	292000	Contingent Liabilities	E	N	E/U	
27	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
27	294000	Capital Lease Liability	E	N	E/U	
27	298000	Custodial Liability	E	N	E/U	2

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
27	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
28	Total Liabilities					
	This line is calculated. Equals the sum of lines 20 through 27.					
29	Commitments and contingencies (Note 20)					
	Net Position					
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)					
30	310000	Unexpended Appropriations - Cumulative	B		E	
30	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
30	310200	Unexpended Appropriations - Transfers-In	E	F	E	
30	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
30	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	E	
30	310600	Unexpended Appropriations - Adjustments	E	G	E	
30	310700	Unexpended Appropriations - Used	E	G	E	
30	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	E	
30	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	E	
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)					
31	310000	Unexpended Appropriations - Cumulative	B		U	
31	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
31	310200	Unexpended Appropriations - Transfers-In	E	F	U	
31	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
31	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	U	
31	310600	Unexpended Appropriations - Adjustments	E	G	U	
31	310700	Unexpended Appropriations - Used	E	G	U	
31	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	U	
31	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	U	
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)					
32	331000	Cumulative Results of Operations	B		E	
32	510000	Revenue From Goods Sold	E	F/N	E	
32	510900	Contra Revenue for Goods Sold	E	F/N	E	
32	520000	Revenue From Services Provided	E	F/N	E	
32	520900	Contra Revenue for Services Provided	E	F/N	E	
32	531000	Interest Revenue - Other	E	F/N	E	
32	531100	Interest Revenue - Investments	E	F/N	E	
32	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
32	531300	Interest Revenue - Subsidy Amortization	E	N	E	
32	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform	E	N	E	
32	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
32	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
32	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
32	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
32	532000	Penalties and Fines Revenue	E	N	E	
32	532400	Contra Revenue for Penalties and Fines	E	N	E	
32	532500	Administrative Fees Revenue	E	F/N	E	

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Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
32	532900	Contra Revenue for Administrative Fees	E	F/N	E	
32	540000	Funded Benefit Program Revenue	E	F/N	E	
32	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
32	550000	Insurance and Guarantee Premium Revenue	E	N	E	
32	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
32	560000	Donated Revenue - Financial Resources	E	N	E	
32	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
32	561000	Donated Revenue - Nonfinancial Resources	E	N	E	
32	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	
32	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	570000	Expended Appropriations	E	G	E	
32	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	E	
32	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	E	
32	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	E	
32	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
32	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
32	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
32	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
32	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
32	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	E	
32	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
32	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
32	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	E	
32	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
32	577500	Nonbudgetary Financing Sources Transferred In	E	F	E	
32	577600	Nonbudgetary Financing Sources Transferred Out	E	F	E	
32	578000	Imputed Financing Sources	E	F	E	
32	579000	Other Financing Sources	E	Z	E	
32	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
32	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
32	579500	Seigniorage	E	N	E	
32	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
32	580100	Tax Revenue Collected - Individual	E	G/N	E	
32	580200	Tax Revenue Collected - Corporate	E	G/N	E	
32	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
32	580400	Tax Revenue Collected - Excise	E	G/N	E	
32	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
32	580600	Tax Revenue Collected - Customs	E	G/N	E	
32	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
32	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
32	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
32	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
32	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
32	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
32	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
32	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
32	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
32	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	

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USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
32	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
32	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
32	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
32	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
32	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
32	589100	Tax Revenue Refunds - Individual	E	G/N	E	
32	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
32	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
32	589400	Tax Revenue Refunds - Excise	E	G/N	E	
32	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
32	589600	Tax Revenue Refunds - Customs	E	G/N	E	
32	590000	Other Revenue	E	F/N/Z	E	
32	590900	Contra Revenue for Other Revenue	E	F/N/Z	E	
32	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
32	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	E	
32	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
32	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
32	599000	Collections for Others - Statement of Custodial Activity	E	G/N/Z	E	2
32	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	E	2
32	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	E	
32	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	E	
32	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
32	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E	
32	610000	Operating Expenses/Program Costs	E	F/N	E	
32	615000	Expensed Asset	E		E	
32	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
32	619900	Adjustment to Subsidy Expense	E	N	E	
32	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E	
32	632000	Interest Expenses on Securities	E	F/N	E	
32	633000	Other Interest Expenses	E	F/N	E	
32	633800	Remuneration Interest	E	F/N	E	
32	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
32	640000	Benefit Expense	E	F/N/Z	E	
32	650000	Cost of Goods Sold	E	F/N	E	
32	660000	Applied Overhead	E	N	E	
32	661000	Cost Capitalization Offset	E	N	E	
32	671000	Depreciation, Amortization, and Depletion	E	N	E	
32	672000	Bad Debt Expense	E	F/N	E	
32	673000	Imputed Costs	E	F	E	
32	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
32	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	E	
32	680000	Future Funded Expenses	E	F/N/Z	E	
32	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
32	690000	Nonproduction Costs	E	F/N/Z	E	
32	711000	Gains on Disposition of Assets - Other	E	N	E	
32	711100	Gains on Disposition of Investments	E	F/N	E	
32	711200	Gains on Disposition of Borrowings	E	F	E	
32	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	718000	Unrealized Gains	E	F/N	E	

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
32	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	E	
32	719000	Other Gains	E	F/N	E	
32	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
32	721000	Losses on Disposition of Assets - Other	E	N	E	
32	721100	Losses on Disposition of Investments	E	F/N	E	
32	721200	Losses on Disposition of Borrowings	E	F	E	
32	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
32	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
32	728000	Unrealized Losses	E	F/N	E	
32	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	E	
32	729000	Other Losses	E	F/N	E	
32	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
32	729200	Other Losses from Impairment of Assets	E	N	E	
32	730000	Extraordinary Items	E	N	E	
32	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E	
32	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E	
32	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior	E	N/Z	E	
32	750000	Distribution of Income - Dividend	E	N/Z	E	
32	760000	Changes in Actuarial Liability	E	N	E	
32	880100	Offset for Purchases of Assets	E	F	E	
32	880200	Purchases of Property, Plant, and Equipment	E	F	E	
32	880300	Purchases of Inventory and Related Property	E	F	E	
32	880400	Purchases of Assets - Other	E	F	E	
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)					
33	331000	Cumulative Results of Operations	B		U	
33	510000	Revenue From Goods Sold	E	F/N	U	
33	510900	Contra Revenue for Goods Sold	E	F/N	U	
33	520000	Revenue From Services Provided	E	F/N	U	
33	520900	Contra Revenue for Services Provided	E	F/N	U	
33	531000	Interest Revenue - Other	E	F/N	U	
33	531100	Interest Revenue - Investments	E	F/N	U	
33	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
33	531300	Interest Revenue - Subsidy Amortization	E	N	U	
33	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform	E	N	U	
33	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
33	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
33	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
33	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
33	532000	Penalties and Fines Revenue	E	N	U	
33	532400	Contra Revenue for Penalties and Fines	E	N	U	
33	532500	Administrative Fees Revenue	E	F/N	U	
33	532900	Contra Revenue for Administrative Fees	E	F/N	U	
33	540000	Funded Benefit Program Revenue	E	F/N	U	
33	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
33	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
33	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
33	550000	Insurance and Guarantee Premium Revenue	E	N	U	
33	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
33	560000	Donated Revenue - Financial Resources	E	N	U	
33	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
33	561000	Donated Revenue - Nonfinancial Resources	E	N	U	
33	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
33	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	570000	Expended Appropriations	E	G	U	
33	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	U	
33	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	U	
33	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	U	
33	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
33	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
33	574000	Appropriated Dedicated Collections Transferred In	E	F	U	
33	574500	Appropriated Dedicated Collections Transferred Out	E	F	U	
33	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
33	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	U	
33	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	
33	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
33	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	U	
33	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
33	577500	Nonbudgetary Financing Sources Transferred In	E	F	U	
33	577600	Nonbudgetary Financing Sources Transferred Out	E	F	U	
33	578000	Imputed Financing Sources	E	F	U	
33	579000	Other Financing Sources	E	Z	U	
33	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
33	579100	Adjustment to Financing Sources - Credit Reform	E	F	U	
33	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
33	579500	Seigniorage	E	N	U	
33	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
33	580100	Tax Revenue Collected - Individual	E	G/N	U	
33	580200	Tax Revenue Collected - Corporate	E	G/N	U	
33	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
33	580400	Tax Revenue Collected - Excise	E	G/N	U	
33	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
33	580600	Tax Revenue Collected - Customs	E	G/N	U	
33	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
33	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
33	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
33	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
33	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
33	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
33	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
33	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
33	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
33	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
33	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
33	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
33	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
33	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
33	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
33	589100	Tax Revenue Refunds - Individual	E	G/N	U	
33	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
33	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
33	589400	Tax Revenue Refunds - Excise	E	G/N	U	
33	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
33	589600	Tax Revenue Refunds - Customs	E	G/N	U	
33	590000	Other Revenue	E	F/N/Z	U	
33	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
33	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
33	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	U	
33	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
33	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
33	599000	Collections for Others - Statement of Custodial Activity	E	G/N/Z	U	
33	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	U	
33	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	U	
33	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	U	
33	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
33	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	U	
33	610000	Operating Expenses/Program Costs	E	F/N	U	
33	615000	Expensed Asset	E		U	
33	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	
33	619900	Adjustment to Subsidy Expense	E	N	U	
33	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U	
33	632000	Interest Expenses on Securities	E	F/N	U	
33	633000	Other Interest Expenses	E	F/N	U	
33	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
33	640000	Benefit Expense	E	F/N/Z	U	
33	650000	Cost of Goods Sold	E	F/N	U	
33	660000	Applied Overhead	E	N	U	
33	661000	Cost Capitalization Offset	E	N	U	
33	671000	Depreciation, Amortization, and Depletion	E	N	U	
33	672000	Bad Debt Expense	E	F/N	U	
33	673000	Imputed Costs	E	F	U	
33	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
33	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	U	
33	680000	Future Funded Expenses	E	F/N/Z	U	
33	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
33	690000	Nonproduction Costs	E	F/N/Z	U	
33	711000	Gains on Disposition of Assets - Other	E	N	U	
33	711100	Gains on Disposition of Investments	E	F/N	U	
33	711200	Gains on Disposition of Borrowings	E	F	U	
33	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	718000	Unrealized Gains	E	F/N	U	
33	719000	Other Gains	E	F/N	U	
33	719090	Gains on International Monetary Fund Assets	E		U	
33	721000	Losses on Disposition of Assets - Other	E	N	U	
33	721100	Losses on Disposition of Investments	E	F/N	U	
33	721200	Losses on Disposition of Borrowings	E	F	U	
33	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
33	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
33	728000	Unrealized Losses	E	F/N	U	
33	729000	Other Losses	E	F/N	U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Fed/ NonFed	Reporting Type Code	Addl. Info.
33	729090	Losses on International Monetary Fund Assets	E		U	
33	729200	Other Losses from Impairment of Assets	E	N	U	
33	730000	Extraordinary Items	E	N	U	
33	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
33	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U	
33	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior	E	N/Z	U	
33	750000	Distribution of Income - Dividend	E	N/Z	U	
33	760000	Changes in Actuarial Liability	E	N	U	
33	880100	Offset for Purchases of Assets	E	F	U	
33	880200	Purchases of Property, Plant, and Equipment	E	F	U	
33	880300	Purchases of Inventory and Related Property	E	F	U	
33	880400	Purchases of Assets - Other	E	F	U	
34	Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)					
	This line is calculated. Equals the sum of lines 30 and 32.					
35	Total Net Position - All Other Funds (Combined or Consolidated Totals)					
	This line is calculated. Equals the sum of lines 31 and 33.					
36	Total Net Position					
	This line is calculated. Equals the sum of lines 34 and 35.					
37	Total liabilities and net position					
	This line is calculated. Equals the sum of lines 28 and 36.					
FOOTNOTES AND ADDITIONAL INFORMATION:						
1	Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.					
2	FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.					

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Program Indicator	Reporting Type Code	Addl. Info.
Gross Program Costs:									
Program A:									
1	Gross costs (Note 22)								
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			P	E/U	
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	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	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative	E	N		A		E/U	
1	680000	Future Funded Expenses	E	F/N/Z			P	E/U	2
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			P	E/U	
1	690000	Nonproduction Costs	E	F/N/Z			P	E/U	3
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		P	E/U	
1	721100	Losses on Disposition of Investments	E	F/N	X	A	P	E/U	
1	721200	Losses on Disposition of Borrowings	E	F	X		P	E/U	
1	728000	Unrealized Losses	E	F/N	X		P	E/U	
1	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X			E	
1	729000	Other Losses	E	F/N	X		P	E/U	
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		P	E/U	
1	730000	Extraordinary Items	E	N	X		P	E/U	
1	750000	Distribution of Income - Dividend	E	N/Z	X		P	E/U	
1	760000	Changes in Actuarial Liability	E	N			P	E/U	
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	
2	Less: earned revenue								
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		P	E/U	
2	520900	Contra Revenue for Services Provided	E	F/N	X			E/U	
2	531000	Interest Revenue - Other	E	F/N	X	A	P	E/U	
2	531100	Interest Revenue - Investments	E	F/N	X	A	P	E/U	
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	P	E/U	
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		P	E/U	
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	P	E/U	
2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	P	E/U	
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	P	E/U	
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	

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Program Indicator	Reporting Type Code	Addl. Info.
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	
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	590000	Other Revenue	E	F/N/Z	X	A	P	E/U	
2	590900	Contra Revenue for Other Revenue	E	F/N/Z	X	A	P	E/U	
2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X			E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X			E/U	
2	711000	Gains on Disposition of Assets - Other	E	N	X		P	E/U	
2	711100	Gains on Disposition of Investments	E	F/N	X		P	E/U	
2	711200	Gains on Disposition of Borrowings	E	F	X		P	E/U	
2	718000	Unrealized Gains	E	F/N	X		P	E/U	
2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X			E	
2	719000	Other Gains	E	F/N	X		P	E/U	
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	
3	Net program costs:								
	This line is calculated. Equals sum of lines 1 minus 2.								
4	(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):								
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X			E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X			E/U	
5	Net program costs including Assumption Changes:								
	This line is calculated. Equals the sum of lines 3 through 4.								
6	Costs not assigned to programs								
6	640000	Benefit Expense	E	F/N/Z			Q	E/U	
6	680000	Future Funded Expenses	E	F/N/Z			Q	E/U	
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			Q	E/U	
6	690000	Nonproduction Costs	E	F/N/Z			Q	E/U	
6	721000	Losses on Disposition of Assets - Other	E	N	X		Q	E/U	
6	721100	Losses on Disposition of Investments	E	F/N	X	A	Q	E/U	
6	721200	Losses on Disposition of Borrowings	E	F	X		Q	E/U	
6	728000	Unrealized Losses	E	F/N	X		Q	E/U	
6	729000	Other Losses	E	F/N	X		Q	E/U	
6	729200	Other Losses from Impairment of Assets	E	N	X		Q	E/U	
6	730000	Extraordinary Items	E	N	X		Q	E/U	
6	750000	Distribution of Income - Dividend	E	N/Z	X		Q	E/U	
6	760000	Changes in Actuarial Liability	E	N			Q	E/U	
7	Less: earned revenues not attributed to programs								
7	520000	Revenue From Services Provided	E	F/N	X		Q	E/U	
7	531000	Interest Revenue - Other	E	F/N	X	A	Q	E/U	
7	531100	Interest Revenue - Investments	E	F/N	X	A	Q	E/U	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	Q	E/U	
7	531300	Interest Revenue - Subsidy Amortization	E	N	X		Q	E/U	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	Q	E/U	
7	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	Q	E/U	
7	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	Q	E/U	
7	590000	Other Revenue	E	F/N/Z	X	A	Q	E/U	
7	590900	Contra Revenue for Other Revenue	E	F/N/Z	X	A	Q	E/U	
7	711000	Gains on Disposition of Assets - Other	E	N	X		Q	E/U	
7	711100	Gains on Disposition of Investments	E	F/N	X		Q	E/U	
7	711200	Gains on Disposition of Borrowings	E	F	X		Q	E/U	
7	718000	Unrealized Gains	E	F/N	X		Q	E/U	
7	719000	Other Gains	E	F/N	X		Q	E/U	
8	Net cost of operations								
	This line is calculated. Equals sum of lines 5 and 6 minus 7.								

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Program Indicator	Reporting Type Code	Addl. Info.
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.							

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.
Cumulative Results from Operations:								
1	Beginning Balances							
1	331000	Cumulative Results of Operations	B				E/U	
2	Adjustments: (+/-)							
2A	Changes in accounting principles (+/-)							
2A	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
2A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
2B	Corrections of errors (+/-)							
2B	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				E/U	
2B	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
2B	740000	Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
2B	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E				E/U	
3	Beginning balances, as adjusted							
This line is calculated. Equals sums of lines 1 through 2B.								
Budgetary Financing Sources:								
4	Other Adjustments (+/-)							
4	579000	Other Financing Sources	E			D	E/U	3
4	591900	Revenue and Other Financing Sources - Cancellations	E				E/U	
5	Appropriations used							
5	570000	Expended Appropriations	E				E/U	2
5	570005	Appropriations - Expended	E				U	
6	Nonexchange revenue							
6	531000	Interest Revenue - Other	E	E/T	A		E/U	
6	531100	Interest Revenue - Investments	E	T	A		E/U	
6	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	T	A		E/U	
6	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	T	A		E/U	
6	531800	Contra Revenue for Interest Revenue - Investments	E	T	A		E/U	
6	531900	Contra Revenue for Interest Revenue - Other	E	T	A		E/U	
6	532000	Penalties and Fines Revenue	E	T	A		E/U	
6	532400	Contra Revenue for Penalties and Fines	E	T	A		E/U	
6	540000	Funded Benefit Program Revenue	E	T			E/U	
6	540900	Contra Revenue for Funded Benefit Program Revenue	E	T			E/U	
6	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		E/U	4
6	580100	Tax Revenue Collected - Individual	E	T	A		E/U	4
6	580200	Tax Revenue Collected - Corporate	E	T	A		E/U	4
6	580300	Tax Revenue Collected - Unemployment	E	T	A		E/U	4
6	580400	Tax Revenue Collected - Excise	E	T	A		E/U	4
6	580500	Tax Revenue Collected - Estate and Gift	E	T	A		E/U	4
6	580600	Tax Revenue Collected - Customs	E	T	A		E/U	4
6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	T	A		E/U	4
6	582100	Tax Revenue Accrual Adjustment - Individual	E	T	A		E/U	4
6	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		E/U	4
6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		E/U	4
6	582400	Tax Revenue Accrual Adjustment - Excise	E	T	A		E/U	4
6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	T	A		E/U	4
6	582600	Tax Revenue Accrual Adjustment - Customs	E	T	A		E/U	4
6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	T	A		E/U	4
6	583100	Contra Revenue for Taxes - Individual	E	T	A		E/U	4
6	583200	Contra Revenue for Taxes - Corporate	E	T	A		E/U	4
6	583300	Contra Revenue for Taxes - Unemployment	E	T	A		E/U	4
6	583400	Contra Revenue for Taxes - Excise	E	T	A		E/U	4
6	583500	Contra Revenue for Taxes - Estate and Gift	E	T	A		E/U	4
6	583600	Contra Revenue for Taxes - Customs	E	T	A		E/U	4
6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	T	A		E/U	4
6	589100	Tax Revenue Refunds - Individual	E	T	A		E/U	4
6	589200	Tax Revenue Refunds - Corporate	E	T	A		E/U	4
6	589300	Tax Revenue Refunds - Unemployment	E	T	A		E/U	4
6	589400	Tax Revenue Refunds - Excise	E	T	A		E/U	4
6	589500	Tax Revenue Refunds - Estate and Gift	E	T	A		E/U	4
6	589600	Tax Revenue Refunds - Customs	E	T	A		E/U	4
6	590000	Other Revenue	E	E/T	A	D	E/U	
6	590900	Contra Revenue for Other Revenue	E	E/T	A	D	E/U	
7	Donations and forfeitures of cash and cash equivalents							
7	560000	Donated Revenue - Financial Resources	E	T	A		E/U	
7	560900	Contra Revenue for Donations - Financial Resources	E	T	A		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.
7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
8	Transfers-in/out without reimbursement (+/-)							
8	574000	Appropriated Dedicated Collections Transferred In	E				E/U	
8	574500	Appropriated Dedicated Collections Transferred Out	E				E/U	
8	575000	Expenditure Financing Sources - Transfers-In	E				E/U	
8	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E				E/U	
8	576000	Expenditure Financing Sources - Transfers-Out	E				E/U	
8	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E				E/U	
8	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E				E/U	
8	599700	Financing Sources Transferred In From Custodial Statement Collections	E		A		E/U	
9	Other (+/-)							
9	579000	Other Financing Sources	E			D	E/U	
9	711000	Gains on Disposition of Assets - Other	E	T		D	E/U	
9	711100	Gains on Disposition of Investments	E	T		D	E/U	
9	718000	Unrealized Gains	E	T		D	E/U	
9	719000	Other Gains	E	T		D	E/U	
9	719090	Gains on International Monetary Fund Assets	E	T		D	U	
9	721000	Losses on Disposition of Assets - Other	E	T		D	E/U	
9	721100	Losses on Disposition of Investments	E	T	A	D	E/U	
9	721200	Losses on Disposition of Borrowings	E	T		D	E/U	
9	728000	Unrealized Losses	E	T		D	E/U	
9	729000	Other Losses	E	T		D	E/U	
9	729090	Losses on International Monetary Fund Assets	E	T		D	U	
9	750000	Distribution of Income - Dividend	E	T		D	E/U	
	Other Financing Sources (Nonexchange):							
10	Donations and forfeitures of property							
10	561000	Donated Revenue - Nonfinancial Resources	E	T			E/U	
10	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
10	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
10	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
11	Transfers-in/out without reimbursement (+/-)							
11	572000	Financing Sources Transferred In Without Reimbursement	E				E/U	
11	573000	Financing Sources Transferred Out Without Reimbursement	E				E/U	
11	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E				E/U	
11	577500	Nonbudgetary Financing Sources Transferred In	E				E/U	
11	577600	Nonbudgetary Financing Sources Transferred Out	E				E/U	
11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				E/U	
12	Imputed financing							
12	578000	Imputed Financing Sources	E				E/U	
13	Other (+/-)							
13	579000	Other Financing Sources	E			E	E/U	
13	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
13	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
13	579500	Seigniorage	E			E	E/U	
13	590000	Other Revenue	E	E/T	A	E	E/U	
13	590900	Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	E/U	
13	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		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.
13	711000	Gains on Disposition of Assets - Other	E	T		E	E/U	
13	711100	Gains on Disposition of Investments	E	T		E	E/U	
13	718000	Unrealized Gains	E	T		E	E/U	
13	719000	Other Gains	E	T		E	E/U	
13	719090	Gains on International Monetary Fund Assets	E	T		E	U	
13	721000	Losses on Disposition of Assets - Other	E	T		E	E/U	
13	721100	Losses on Disposition of Investments	E	T	A	E	E/U	
13	721200	Losses on Disposition of Borrowings	E	T		E	E/U	
13	728000	Unrealized Losses	E	T		E	E/U	
13	729000	Other Losses	E	T		E	E/U	
13	729090	Losses on International Monetary Fund Assets	E	T		E	U	
13	750000	Distribution of Income - Dividend	E	T		E	E/U	
14	Total Financing Sources							
	This line is calculated. Equals sum of lines 4 through 13.							
15	Net Cost of Operations (+/-)							
	See 6 in Footnotes and Additional Information.							
16	Net Change							
	This line is calculated. Equals sum of lines 14 minus 15.							
17	Cumulative Results of Operations							
	This line is calculated. Equals sum of lines 3 and 16.							
	Unexpended Appropriations:							
18	Beginning Balance							
18	310000	Unexpended Appropriations - Cumulative	B				E/U	
19	Adjustments (+/-)							
19A	Changes in accounting principles (+/-)							
19A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
19B	Corrections of errors (+/-)							
19B	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				E/U	
19B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
20	Beginning balance, as adjusted							
	This line is calculated. Equals sum of lines 18 through 19B.							
	Budgetary Financing Sources:							
21	Appropriations received							
21	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
22	Appropriations transferred-in/out (+/-)							
22	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
22	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
23	Other Adjustments (+/-)							
23	310600	Unexpended Appropriations - Adjustments	E				E/U	2
24	Appropriations used							
24	310700	Unexpended Appropriations - Used	E				E/U	
25	Total Budgetary Financing Sources							
	This line is calculated. Equals sum of lines 21 through 24.							
26	Total Unexpended Appropriations							
	This line is calculated. Equals sum of lines 20 and 25.							
27	Net Position							
	This line is calculated. Equals sum of lines 17 and 26. 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.							

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
Revenue Activity:						
Sources of Cash Collections:						
1	Individual Income and FICA/SECA Taxes					
1	580100	Tax Revenue Collected - Individual	E	S	E/U	
2	Corporate Income Taxes					
2	580200	Tax Revenue Collected - Corporate	E	S	E/U	
3	Excise Taxes					
3	580400	Tax Revenue Collected - Excise	E	S	E/U	
4	Estate and Gift Taxes					
4	580500	Tax Revenue Collected - Estate and Gift	E	S	E/U	
5	Federal Unemployment Taxes					
5	580300	Tax Revenue Collected - Unemployment	E	S	E/U	
6	Customs Duties					
6	580600	Tax Revenue Collected - Customs	E	S	E/U	
7	Miscellaneous					
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	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	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
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

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
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	
8	Total Cash Collections					
	This line is calculated. Equals sum of lines 1 through 7.					
9	Accrual Adjustments (+/-)					
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	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	
9	137300	Administrative Fees Receivable - Taxes	E	S	E/U	
9	137300	Administrative Fees Receivable - Taxes	B	S	E/U	
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	

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
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	
10	Total Custodial Revenue					
	This line is calculated. Equals sum of lines 8 through 9.					
	Disposition of Collections:					
11	Transferred to Others (by Recipient)					
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	
12	(Increase)/Decrease in Amounts Yet to be Transferred (+/-)					
12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	S	E/U	8
	"Optional Method"					
12	298000	Custodial Liability	E	S	E/U	2, 8, 9
12	298000	Custodial Liability	B	S	E/U	2, 8, 9
13	Refunds and Other Payments					
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	
14	Retained by Reporting Entity					
	This line is calculated. Equals total of lines 10-11-12-13.					
	"Optional Method"					
	This line is calculated. Equals total of lines 10-11+12-13.					
15	Total Disposition of Collections					
	This line is calculated. Equals total of lines 11+12+13+14.					
	"Optional Method"					
	This line is calculated. Equals total of lines 11-12+13+14.					
16	Net Custodial Activity					
	This line is calculated. Equals sum of lines 10 minus 15.					

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
FOOTNOTES AND ADDITIONAL INFORMATION:						
1		Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.				
2		(Increase)/Decrease				
3		Related to other revenue.				
4		Related to tax revenue refunded and custodial interest expense				
5		Related to tax revenue refunds				
6		If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000				
7		Cash collections only - from debits to 298000				
8		By definition, the USSGL account can only have this USSGL account attribute domain				
9		Amount yet to be collected				
10		Must equal zero				
11		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	Addl. Info.
Budgetary resources:									
1000	Unobligated balance brought forward, Oct 1								
1000	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	3
1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B/P	F	U/E	ES/ET	3
1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U/E	EG/ES/ET	3
1000	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	3
1000	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	3
1000	413900	Contract Authority Carried Forward	D/C	B			U	EG/EP/ER/ES/ET	3
1000	414900	Borrowing Authority Carried Forward	D/C	B			U	EG/EP/ER/ET	3
1000	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	3
1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B		F	U	EG/EP/ES/ET	3
1000	417100	Nonallocation Transfers of Invested Balances - Receivable	D	B		F	U/E	EG/ES/ET	3
1000	417200	Nonallocation Transfers of Invested Balances - Payable	C	B		F	U	EP/ES/ET	3
1000	420100	Total Actual Resources - Collected	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	429500	Adjustments to the Exchange Stabilization Fund	D/C	B			U	EP	3
1000	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	B			U	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U	EP/ER/ES/ET	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U/E	ES/ET	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	3
1000	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	3
1000	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	C/P		U	ES/ET	3
1000	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	P		U	EG	3
1000	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	B		U	EP	3
1000	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	3
1000	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		E	EG	3
1000	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	3
1020	Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28)								
1020	411100	Debt Liquidation Appropriations	D/C	E	D/P		U/E	EG/EP/ER	5
1020	411200	Liquidation of Deficiency - Appropriations	D/C	E			U/E	EG/EP/ER	5
1020	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	5
1020	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	5
1020	411500	Loan Subsidy Appropriation	D/C	E	D/P		U/E	EG	5
1020	411600	Debt Forgiveness Appropriation	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	411700	Loan Administrative Expense Appropriation	D/C	E	D/P		U/E	EG	5
1020	411800	Reestimated Loan Subsidy Appropriation	D/C	E			U/E	EG	5
1020	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U/E	EC/EG/EM/EP/ER/ES/ET	5
1020	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	5
1020	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D/C	E			U	EG	5
1020	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	5
1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U	ES/ET	5
1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U/E	EG	5
1020	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U/E	EG/EP/ER	5
1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B/P	F	U/E	ES/ET	5
1020	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	E		F	U/E	ET	5
1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B/P	F	U/E	ES/ET	5
1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P	F	U/E	EG	5

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	Addl. Info.
1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-	D/C	E	B/P	F	U/E	ES/ET	5
1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-	D/C	E	P	F	U/E	EG	5
1020	413000	Appropriation To Liquidate Contract Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	413100	Current-Year Contract Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	413200	Substitution of Contract Authority	D/C	E	S		U	ER	5
1020	413300	Decreases to Indefinite Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	413400	Contract Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	413500	Contract Authority Liquidated	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	E			U	ET	5
1020	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	5
1020	413800	Appropriation To Liquidate Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	414000	Substitution of Borrowing Authority	D/C	E	P/S		U	EG/EP	5
1020	414100	Current-Year Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	414400	Borrowing Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP/ER/ET	5
1020	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	415000	Reappropriations - Transfers-In	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	P		U	ES	5
1020	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	5
1020	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	5
1020	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D/C	E			U	ET	5
1020	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	D/C	E			U	ET	5
1020	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D/C	E	P		U	ET	5
1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U	EP/ER/ET	5
1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U/E	EG	5
1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E		F	U	EG/EP/ES/ET	5
1020	416700	Allocations of Realized Authority - Transferred From Invested	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	417000	Transfers - Current-Year Authority	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	417100	Nonallocation Transfers of Invested Balances - Receivable	D/C	E		F	U/E	EG/ES/ET	5
1020	417200	Nonallocation Transfers of Invested Balances - Payable	D/C	E		F	U	EP/ES/ET	5
1020	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	EG/EP/ES/ET	5
1020	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	417600	Allocation Transfers of Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	419200	Balance Transfers - Unexpired to Expired	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	419600	Balance Transfers-In - Expired to Expired	D	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	419700	Balance Transfers-Out - Expired to Expired	C	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426000	Actual Collections of "governmental-type" Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5

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	Addl. Info.
1020	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	5
1020	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	429500	Adjustments to the Exchange Stabilization Fund	D/C	E			U	EP	5
1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	435000	Canceled Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	435100	Partial or Early Cancellation of Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	E			U/E	ES/ET	5
1020	435600	Cancellation of Appropriation From Invested Balances	D/C	E			U/E	ES/ET	5
1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	D/C	E			U/E	ES/ET	5
1020	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	437000	Offset to Appropriation Realized for Redemption of Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	S		U/E	EG/EP/ER/ES/ET/TR	5
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	D		U/E	ES/ET	5
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	P		U/E	EP/ER/ES/ET/TR	5
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	B		U/E	EP/ER/ES/ET	5
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	C		U/E	ES/ET	5
1020	438300	Temporary Reduction - Prior-Year Balances	D/C	E	P		U/E	EP/ER/ES/ET	5
1020	438300	Temporary Reduction - Prior-Year Balances	D/C	E	S		U/E	EG/EP/ER/TR	5
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	5
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C/D		U	ES/ET	5
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	5
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U	EP/ER/ES/ET	5
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	5
1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	E			U/E	ES/ET	5
1020	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	E			U/E	ES/ET	5
1020	439000	Reappropriations - Transfers-Out	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	439100	Adjustments to Indefinite Appropriations	D/C	E			U/E	EG/EP/ER	5
1020	439200	Permanent Reduction - New Budget Authority	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U/E	EG/EP/ER/ET	5
1020	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U	ES	5
1020	439300	Permanent Reduction - Prior-Year Balances	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	439300	Permanent Reduction - Prior-Year Balances	D/C	E	C		U/E	EG/EP/ER/ET	5
1020	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	5
1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	5
1020	439700	Receipts and Appropriations Temporarily Precluded From	D/C	E	C/P		U/E	ES/ET	5
1020	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		U	EG/EP/ER	5
1020	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		E	EG	5
1020	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	5
1020	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	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	5
1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	5
1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5

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	Addl. Info.
1020	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	5
1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	5
1020.5	Unobligated balance brought forward, Oct 1, as adjusted								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	Recoveries of prior year unpaid obligations								
1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	Other changes in unobligated balance (+ or -)								
1043	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	2
1043	413400	Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	414400	Borrowing Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	414700	Actual Repayments of Debt, Prior-Year Balances	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	1
1043	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	1
1043	417600	Allocation Transfers of Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1043	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	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	
1043	419200	Balance Transfers - Unexpired to Expired	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419600	Balance Transfers-In - Expired to Expired	D	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419700	Balance Transfers-Out - Expired to Expired	C	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	
1043	429500	Adjustments to the Exchange Stabilization Fund	D/C	E			U	EP	1
1043	429500	Adjustments to the Exchange Stabilization Fund	D/C	B			U	EP	1
1043	431000	Anticipated Recoveries of Prior-Year Obligations	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1043	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435000	Canceled Authority	C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435000	Canceled Authority	C	E			U	EG/EM/ER/ES/ET/TR	
1043	435100	Partial or Early Cancellation of Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435500	Cancellation of Appropriation From Unavailable Receipts	C	E			U/E	ES/ET	
1043	435600	Cancellation of Appropriation From Invested Balances	C	E			U/E	ES/ET	
1043	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E			U/E	ES/ET	
1043	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	1
1043	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	B			U	EC/EG/EM/EP/ER/ES/ET/TR	1
1043	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E			U	ES/ET	
1043	439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E			U	ES/ET	
1043	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	C	E			U	ES/ET	
1043	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	
1043	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	
1051	Unobligated balance from prior year budget authority, net								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1290	Appropriations (discretionary and mandatory)								
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	2
1290	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	C	E			U	EG/ES/ET	2
1290	411100	Debt Liquidation Appropriations	D	E	D/P		U	EG/EP/ER	
1290	411200	Liquidation of Deficiency - Appropriations	D	E			U	EG/EP/ER	
1290	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D	E	D/P		U	ES/ET	
1290	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	
1290	411500	Loan Subsidy Appropriation	D	E	D/P		U	EG	
1290	411600	Debt Forgiveness Appropriation	D	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	411700	Loan Administrative Expense Appropriation	D	E	D/P		U	EG	
1290	411800	Reestimated Loan Subsidy Appropriation	D	E			U	EG	
1290	411900	Other Appropriations Realized	D/C	E	P		E	EG	
1290	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U	EC/EG/EM/EP/ER/ES/ET	
1290	412000	Anticipated Indefinite Appropriations	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	P		U	ES/ET	
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	E			U	EG	1
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	1
1290	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	P		U/E	EG/ES/ET	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U	ES/ET	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U/E	EG	
1290	412500	Loan Modification Adjustment Transfer Appropriation	D	E			U	EG/EP/ER	
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	P	F	U/E	ES/ET	1
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	P	F	U/E	ES/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U/E	EG/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U/E	EG/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U	ES	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U	ES	1
1290	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P	F	U/E	EG/ES/ET	
1290	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-	D/C	E	P	F	U/E	EG/ES/ET	
1290	413000	Appropriation To Liquidate Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413500	Contract Authority Liquidated	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	E			U	ET	1
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	1
1290	413800	Appropriation To Liquidate Contract Authority	D	E			U	EG/EP/ER/ES/ET	
1290	414000	Substitution of Borrowing Authority	C	E	P		U	EG/EP	
1290	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	415000	Reappropriations - Transfers-In	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	P		U	ES/ET	
1290	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D/C	E			U	ET	
1290	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	D/C	E			U	ET	
1290	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	P		U	EG/ES/ET	
1290	415900	Repayment of Repayable Advances	C	E	P		U	ET	
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	416500	Allocations of Authority - Anticipated From Invested Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E		F	U	EG/EP/ES/ET	1
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B		F	U	EG/EP/ES/ET	1
1290	416700	Allocations of Realized Authority - Transferred From Invested	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
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	
1290	417000	Transfers - Current-Year Authority	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	417100	Nonallocation Transfers of Invested Balances - Receivable	D	E		F	U/E	ES/ET	1
1290	417100	Nonallocation Transfers of Invested Balances - Receivable	D	B		F	U/E	ES/ET	1
1290	417200	Nonallocation Transfers of Invested Balances - Payable	C	E		F	U	ES/ET	1
1290	417200	Nonallocation Transfers of Invested Balances - Payable	C	B		F	U	ES/ET	1
1290	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	ES/ET	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1290	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
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	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	
1290	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	C	E			U	EG/ES/ET	7
1290	437000	Offset to Appropriation Realized for Redemption of Treasury	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	438200	Temporary Reduction - New Budget Authority	C	E	D		U	ES/ET	
1290	438200	Temporary Reduction - New Budget Authority	C	E	P		U	EP/ER/ES/ET	
1290	438300	Temporary Reduction - Prior-Year Balances	C	E	P		U	EP/ER/ES/ET	
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	D		U	ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U	ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	1
1290	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E			U	ES/ET	
1290	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E			U	ES/ET	
1290	439000	Reappropriations - Transfers-Out	C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			E	EG	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			U	EG/EP/ER	
1290	439200	Permanent Reduction - New Budget Authority	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439300	Permanent Reduction - Prior-Year Balances	C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	1
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	1
1290	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	7
1290	439700	Receipts and Appropriations Temporarily Precluded From	D/C	E	P		U	EG/ES/ET	1
1290	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	P		U	EG/ES/ET	1
1490 Borrowing authority (discretionary and mandatory)									
1490	404200	Estimated Indefinite Borrowing Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404400	Anticipated Reductions to Borrowing Authority	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	B		U	EP/ER	2
1490	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	B		U	ES	
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B	F	U	ES/ET	1
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B	F	U	ES/ET	1
1490	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B	F	U	ES/ET	
1490	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-	D/C	E	B	F	U	ES/ET	
1490	414100	Current-Year Borrowing Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash	C	E			U	EG/EP/ER/TR	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP/ER/ET	
1490	415900	Repayment of Repayable Advances	C	E	B		U	ET	
1490	438200	Temporary Reduction - New Budget Authority	C	E	B		U	EP/ER/ES/ET	
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U/E	EP/ER/ES/ET	1
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U/E	EP/ER/ES/ET	1
1490	439200	Permanent Reduction - New Budget Authority	C	E	B		U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	B		U	EP	7
1490	439700	Receipts and Appropriations Temporarily Precluded From	D/C	E	B		U	EP	1
1490	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	B		U	EP	1
1690 Contract authority (discretionary and mandatory)									
1690	403200	Estimated Indefinite Contract Authority	D/C	E			U	EG/EP/ER/ET	2
1690	403400	Anticipated Adjustments to Contract Authority	D/C	E			U	EG/EP/ER/ET	2
1690	413100	Current-Year Contract Authority Realized	D	E			U	EG/EP/ER/ES/ET	
1690	413300	Decreases to Indefinite Contract Authority	C	E			U	EG/EP/ER/ET	
1690	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	1
1690	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	1
1690	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	1
1690	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	1
1690	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	C		U	ET	
1690	416000	Anticipated Transfers - Current-Year Authority	D/C	E	C		U	EG/EP/ER/ET	2
1690	438200	Temporary Reduction - New Budget Authority	C	E	C		U	ES/ET	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C		U	ES/ET	1
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	1
1690	439200	Permanent Reduction - New Budget Authority	C	E	C		U	EG/EP/ER/ES/ET	
1690	439300	Permanent Reduction - Prior-Year Balances	C	E	C		U	EG/EP/ER/ET	
1690	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	C		U	EG/EP/ER/ET	7
1690	439700	Receipts and Appropriations Temporarily Precluded From	D/C	E	C		U	ET	1
1690	439700	Receipts and Appropriations Temporarily Precluded From	D/C	B	C		U	ET	1
1890 Spending authority from offsetting collections (discretionary and mandatory)									
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	2
1890	406000	Anticipated Collections From Non-Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	407000	Anticipated Collections From Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	413200	Substitution of Contract Authority	D/C	E	S		U	ER	
1890	413500	Contract Authority Liquidated	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414000	Substitution of Borrowing Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
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	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			E	EG	
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	417000	Transfers - Current-Year Authority	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	417100	Nonallocation Transfers of Invested Balances - Receivable	D	E		F	U/E	EG	1
1890	417100	Nonallocation Transfers of Invested Balances - Receivable	D	B		F	U/E	EG	1
1890	417200	Nonallocation Transfers of Invested Balances - Payable	C	E		F	U	EP	1
1890	417200	Nonallocation Transfers of Invested Balances - Payable	C	B		F	U	EP	1
1890	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	EG/EP	
1890	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	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	
1890	421000	Anticipated Reimbursements and Other Income	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	421200	Liquidation of Deficiency - Offsetting Collections	D	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	421500	Anticipated Expenditure Transfers from Trust Funds	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	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	1
1890	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426000	Actual Collections of "governmental-type" Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	
1890	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	
1890	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	428300	Interest Receivable From Treasury	D/C	E			U/E	EG/EP/ER/TR	1

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1890	428300	Interest Receivable From Treasury	D/C	B			U/E	EG/EP/ER/TR	1
1890	428500	Receivable From the Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	438200	Temporary Reduction - New Budget Authority	C	E	S		U	EG/EP/ER/ES/TR	
1890	438300	Temporary Reduction - Prior-Year Balances	C	E	S		U	EG/EP/ER/TR	
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U	ES	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	1
1890	439200	Permanent Reduction - New Budget Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	7
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	E	S		U	EG/EP/ER	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	E	S		E	EG	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		E	EG	1
1910	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.								
	Status of budgetary resources:								
2190	New obligations and upward adjustments (total) (Note 31)								
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
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	
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	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	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
	Unobligated balance, end of year:								
2204	Apportioned, unexpired account								
2204	451000	Apportionments	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2204	461000	Allotments - Realized Resources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	470000	Commitments - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304	Exempt from apportionment, unexpired accounts								
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304	469000	Anticipated Resources - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2304	472000	Commitments - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	Unapportioned, unexpired accounts								
2404	406000	Anticipated Collections From Non-Federal Sources	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	407000	Anticipated Collections From Federal Sources	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	421000	Anticipated Reimbursements and Other Income	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	421500	Anticipated Expenditure Transfers from Trust Funds	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	431000	Anticipated Recoveries of Prior-Year Obligations	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	442000	Unapportioned Authority - Pending Rescission	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	443000	Unapportioned Authority - OMB Deferral	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	445000	Unapportioned Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	463000	Funds Not Available for Commitment/Obligation	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	463500	Funds Not Available - Adjustments to the Exchange Stabilization	D/C	E			U	EG/EP	
2412	Unexpired unobligated balance, end of year								
	This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								

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	Addl. Info.
2413	Expired unobligated balance, end of year								
2413	445000	Unapportioned Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
2413	465000	Allotments - Expired Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
2490	Unobligated balance, end of year (total)								
	This line is calculated. Equals sum of SBR lines 2204, 2304, 2404, and 2413. Also equals the sum of the amounts on lines 2412 and 2413.								
2500	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 2190 and 2490.								
	Change in obligated balance:								
	Unpaid obligations:								
3000	Unpaid obligations, brought forward, Oct 1								
3000	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3000	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	Adjustment to unpaid obligations, start of year (+ or -) (Note 28)								
3006	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3006	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	6
3012	New obligations and upward adjustments								
3012	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
3012	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
3012	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	Outlays (gross) (-)								
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
3020	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3032	Actual transfers, unpaid obligations (net) (+ or -)								
3032	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3032	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3042	Recoveries of prior year unpaid obligations (-)								
3042	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3042	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	Unpaid obligations, end of year								
3050	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
Uncollected payments:									
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)									
3060	422100	Unfilled Customer Orders Without Advance	D/C	B			E/F U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	425100	Reimbursements and Other Income Earned - Receivable	D/C	B			E/F U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066 Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)									
3066	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	8
3066	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	423300	Reimbursements and Other Income Earned - Receivable -	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3066	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	8
3072 Change in uncollected pymts, Fed sources (+ or -)									
3072	422100	Unfilled Customer Orders Without Advance	D/C	E			E/F U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422100	Unfilled Customer Orders Without Advance	D/C	B			E/F U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428500	Receivable From the Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428600	Receivable From the Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428700	Other Federal Receivables	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3082 Actual transfers, uncollected pymts, Fed sources (net) (+ or -)									
3082	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	
3082	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423300	Reimbursements and Other Income Earned - Receivable -	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090 Uncollected pymts, Fed sources, end of year (-)									
3090	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	
3090	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423300	Reimbursements and Other Income Earned - Receivable -	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

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	Addl. Info.
Memorandum (non-add) entries									
3100	Obligated balance, start of year (+ or -)								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060, and 3066								
3200	Obligated balance, end of year (+ or -)								
	This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090.								
Budget authority and outlays, net:									
4175	Budget authority, gross (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
4176	Actual offsetting collections (discretionary and mandatory) (-)								
4176	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4176	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4176	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	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	
4176	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426000	Actual Collections of "governmental-type" Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	
4176	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	
4176	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4176	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EP/ER/TR	
4176	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	
4176	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	
4177	Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -)								
4177	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	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	Addl. Info.
4177	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428500	Receivable From the Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428600	Receivable From the Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428700	Other Federal Receivables	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4178 Recoveries of prior year paid obligations (discretionary and mandatory)									
4178	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	
4178	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	
4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -)									
4179	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	2
4179	406000	Anticipated Collections From Non-Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	407000	Anticipated Collections From Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	421000	Anticipated Reimbursements and Other Income	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	421500	Anticipated Expenditure Transfers from Trust Funds	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4180 Budget authority, net (total) (discretionary and mandatory)									
This line is calculated. Equals sum of SBR lines 4175, 4176, 4177, 4178 and 4179.									
4185 Outlays, gross (discretionary and mandatory)									
4185	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4185	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4185	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4185	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4185	490800	Authority Outlaid Not Yet Disbursed	D/C	E			U	EG/ER	1
4185	490800	Authority Outlaid Not Yet Disbursed	D/C	B			U	EG/ER	1
4185	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187 Actual offsetting collections (discretionary and mandatory) (-)									
4187	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4187	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4187	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	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	
4187	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426000	Actual Collections of "governmental-type" Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	
4187	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	
4187	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EP/ER/TR	
4187	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	
4187	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	
4190 Outlays, net (total) (discretionary and mandatory)									
This line is calculated. Equals sum of SBR lines 4185 and 4187.									
4200 Distributed offsetting receipts (-)									
(Not supported by USSGL)									
4210 Agency outlays, net (discretionary and mandatory)									
(Not supported by USSGL)									

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	Add. Info.
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		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.							
4		Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on Statement of Transactions (224), SF 1219, and SF 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.							
5		This line corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/Schedule P line 1020.							
6		This line corresponds with SF133/Schedule P line 3001. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/Schedule P line 3001.							
7		USSGL account balance must be zero for the year end preclosing trial balance.							
8		This line corresponds with SF133/Schedule P line 3061. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore, the balance of this line will not always tie with the balance of SF133/Schedule P line 3061.							

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			BUDGETARY RESOURCES																					
P			All accounts:																					
P	0900		Total new obligations, unexpired accounts																					
P	0900	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1	
P	0900	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1	
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	
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	
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X			U	N	EP/ER	D/G	-	+	1	
P	0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X			U	N	EP/ER	D/G	+	-	1	
P	0900	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+		
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	-	+		
P	0900	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X			U	N	EP/ER	D/G	-	+		
P	0900	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1	
P	0900	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1	
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	-	+		
P	0900	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X			U	N	EP/ER	D/G	-	+		
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	
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	
P	0900	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X			U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+		
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	-	+		
P	0900	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X			U	N	EP/ER	D/G	-	+		
P	0910		Appropriations used to liquidate unpaid lease obligations																					
P			This line is not required to be supported by the USSGL.																					
P	0911		Total new obligations, unexpired accounts; and lease payments																					
P			Automatically generated from the sum of lines 0900 and 0910.																					
S/P			Unobligated balance:																					
S/P	1000		Unobligated balance brought forward, Oct 1																					
S/P	1000	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service	B	D					M				X			U	U	X/N	EG	N	+	-	3
S/P	1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			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					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/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/M				X			U	U	X/N	ET	N	+	-	3
S/P	1000	413700	Transfers of Contract Authority - Allocation	B	D/C					D/M		F		X			U	U	X/N	ET	N	+	-	3
S/P	1000	413900	Contract Authority Carried Forward	B	D/C												U	U	X/N	EG/EP/ER/ES/ET	N	+	-	3
S/P	1000	414900	Borrowing Authority Carried Forward	B	D/C						F/P/T						U	U	X/N	EG/EP/ER/ET	D/G/N	+	-	3
S/P	1000	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	BAL/NEW	X			U	U	X/N	ET	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	416600	Allocations of Realized Authority - To Be Transferred From Invested	B	D/C					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	B	D/C					D		F		X		U	U	X/N	EG/ES/ET	N	+	-	3
S/P	1000	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	3
S/P	1000	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M		F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					D		F		X	XXX	U	U	X/N	ES/ET	N	+	-	3
S/P	1000	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	3
S/P	1000	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M		F		X	XXX	U	U	X/N	EP	N	+	-	3
S/P	1000	420100	Total Actual Resources - Collected	B	D/C											U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	422200	Unfilled Customer Orders With Advance	B	D/C					D/M		E/P/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	428300	Interest Receivable From Treasury	B	D/C					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	428500	Receivable From the Liquidating Fund	B	D					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	428600	Receivable From the Financing Fund	B	D					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	428700	Other Federal Receivables	B	D					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
S/P	1000	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X		U	U	N	EP	N	+	-	3
S/P	1000	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C									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				S	D				X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				B	M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				C	M				X	SEQ	U	U	X/N	ES/ET	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				D	D/M				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				P	M				X	SEQ	U/E	U	X/K/N	EP	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				P	M				X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				S	M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				P	D				X	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				S	D				X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				S	D				X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	3
S	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				P	M				X	SEQ	E		K/N	EG	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				S	D				X	ATB	U	U	X/N	TR	N	+	-	3
S/P	1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C				S	M				X	SEQ	U	U	X/N	ES	N	+	-	3
S/P	1000	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D/M				X		U	U	X/N	ES/ET	N	+	-	3
S/P	1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C				C/P	D/M				X		U	U	X/N	ES/ET	N	+	-	3
S/P	1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C				P	M				X		U	U	X/N	EG	N	+	-	3
S/P	1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C				B	M				X		U	U	X/N	EP	N	+	-	3
S/P	1000	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C				S	D/M				X		U	U	X/N	EG/EP/ER	N	+	-	3
S	1000	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C				S	D				X		E		K/N	EG	N	+	-	3
S/P	1000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
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
S/P	1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	3
S/P	1000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	3
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
P	1001		Discretionary unobligated balance brought forward, Oct 1																				
			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.
S/P			Nonexpenditure transfers:																				
S/P	1010		Unobligated balance transferred to other accounts (-)																				
S/P	1010	417600	Allocation Transfers of Prior-Year Balances	E	C			P/S				F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C			P/S				F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1010	419700	Balance Transfers-Out - Expired to Expired	E	C			P/S						X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011		Unobligated balance transferred from other accounts																				
S/P	1011	417600	Allocation Transfers of Prior-Year Balances	E	D			P/S				F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D			P/S				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			S				F		X		U	U	X/N	EP	G	+	-	
S	1011	419600	Balance Transfers-In - Expired to Expired	E	D			P/S						X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1012		Unobligated balance transfers between expired and unexpired accounts (+ or -)																				
S/P	1012	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C			P/S				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			P/S						X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1012	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		X		U/E	U	X/K/N	ET	N	+	-	
S/P	1013		Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)																				
S/P	1013	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL	X		U	U	X/N	ET	N	+	-	1
S/P	1013	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	BAL	X		U	U	X/N	ET	N	-	+	1
S/P			Adjustments:																				
S/P	1020		Adjustment to unobligated balance brought forward, Oct 1 (+ or -)																				
S/P	1020	411100	Debt Liquidation Appropriations	E	D/C			D/P		D/M				B/P		U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020	411200	Liquidation of Deficiency - Appropriations	E	D/C					D/M				B/P		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/P		D/M				B/P	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			P		D/M				B/P	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	411400	Appropriated Receipts Derived from Available Trust or Special Fund	E	D/C			D/P		D/M				B/P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	411500	Loan Subsidy Appropriation	E	D/C			D/P		D/M				B/P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411600	Debt Forgiveness Appropriation	E	D/C			P		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	411700	Loan Administrative Expense Appropriation	E	D/C			D/P		D/M				B/P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411800	Reestimated Loan Subsidy Appropriation	E	D/C									B/P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	411900	Other Appropriations Realized	E	D/C			D/E/F/P		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1020	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P/S		D/M				P		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	E	D/C					M				B/P		U	U	X/N	EG	N	+	-	
S/P	1020	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P/S		D/M				B/P		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/M				B/P		U	U	X/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	1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					M				B/P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				B/P		U/E	U	X/K/N	EG/EP/ER	D/G/N	+	-	
S/P	1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B/P		M		F		B/P	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			P		D		F		B/P	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/M		F		B/P	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			P		D/M		F		B/P	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B/P		D/M		F		B/P	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			P		D/M		F		B/P	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B/P		D/M		F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	D/C									B/P		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413100	Current-Year Contract Authority Realized	E	D/C					D/M				P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413200	Substitution of Contract Authority	E	D/C			S						P		U	U	X/N	ER	N	+	-	
S/P	1020	413300	Decreases to Indefinite Contract Authority	E	D/C					D/M				P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413400	Contract Authority Withdrawn	E	D/C									P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	413500	Contract Authority Liquidated	E	D/C			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/M				P		U	U	X/N	ET	N	+	-	
S/P	1020	413700	Transfers of Contract Authority - Allocation	E	D/C					M		F		B/P		U	U	X/N	ET	N	+	-	
S/P	1020	413800	Appropriation To Liquidate Contract Authority	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	414000	Substitution of Borrowing Authority	E	D/C			P/S		D/M	F/P/T			P		U	U	X/N	EG/EP	N	+	-	
S/P	1020	414100	Current-Year Borrowing Authority Realized	E	D/C					D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D/M	F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			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			P/S		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				B/P		U	U	N	EP/ER	D	+	-	
S/P	1020	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	415000	Reappropriations - Transfers-In	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	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C			S		D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C			P		M				B/P		U	U	X/N	ES	N	+	-	
S/P	1020	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	D/C									B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL/NEW	B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415400	Appropriation To Liquidate Contract Authority - Nonallocation -	E	D/C									B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E	D/C									B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D/C			P						P		U	U	X/N	ET	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					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				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					M				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	Add. Info.
S/P	1020	416600	Allocations of Realized Authority - To Be Transferred From Invested	E	D/C					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	E	D/C					D		F		B/P		U	U	X/N	EG/ES/ET	N	+	-	
S/P	1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D/C					D/M		F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C					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			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	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					D		F		B/P	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1020	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					M		F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	417200	Nonallocation Transfers of Invested Balances - Payable	E	D/C					D		F		B/P	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1020	417200	Nonallocation Transfers of Invested Balances - Payable	E	D/C					M		F		B/P	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1020	417200	Nonallocation Transfers of Invested Balances - Payable	E	D/C					M		F		B/P	XXX	U	U	X/N	EP	N	+	-	
S/P	1020	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					D		F		B/P	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1020	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					M		F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					M		F		B/P	XXX	U/E	U	X/K/N	EP	N	+	-	
S/P	1020	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D/C			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			P/S				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			P/S				F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C			P/S				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			P/S						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			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			P/S						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			P/S						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/M		F/N		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					D/M		E/F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	422200	Unfilled Customer Orders With Advance	E	D/C					D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D/M		E/F/N		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426000	Actual Collections of "governmental-type" Fees	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426100	Actual Collections of Business-Type Fees	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426200	Actual Collections of Loan Principal	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426300	Actual Collections of Loan Interest	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426400	Actual Collections of Rent	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	426800	Interest Collected From Foreign Securities and Special Drawing Rights	E	D/C					M				B/P		U	U	N	EP	N	+	-	
S/P	1020	427100	Actual Program Fund Subsidy Collected	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	427300	Interest Collected From Treasury	E	D/C					D/M				B/P		U	U	X/N	EG/EP/ER/TR	D/G/N	+	-	
S/P	1020	427500	Actual Collections From Liquidating Fund	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	427600	Actual Collections From Financing Fund	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	427700	Other Actual Collections - Federal	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	428700	Other Federal Receivables	E	D/C					D/M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									P		U	U	N	EP	N	+	-	
S/P	1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1020	435000	Canceled Authority	E	D/C					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/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/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/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/M				P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C									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									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			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/M				P	OTR	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C			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			B		M	F/P/T			P	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C			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			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			S		D				P	SEQ	U/E	U	X/K/N	ET	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C			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			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			P		M				P	SEQ	U/E	U	X/K/N	EP	N	+	-	
S/P	1020	438200	Temporary Reduction - New Budget Authority	E	D/C			P		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			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			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			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			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			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/M				P	OTR	U	U	X/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			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			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			C		M				P	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			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			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			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			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			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			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			P		M				P	SEQ	E		K/N	EG	N	+	-	
S/P	1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				P	ATB	U	U	N	TR	N	+	-	
S/P	1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C					D				B/P	ATB/OTR/SEQ	U/E	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.
S/P	1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C					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/M				B/P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S	1020	439000	Reappropriations - Transfers-Out	E	D/C					D/M				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/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			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			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			B		M	F/P/T			B/P	OTR	U/E	U	X/K/N	EP/ER/ET	N	+	-	
S/P	1020	439200	Permanent Reduction - New Budget Authority	E	D/C			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			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			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			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				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				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		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			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			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			C		M				P	OTR	U	U	N	ES	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C			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/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			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			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/M				B/P		U	U	N	ES/ET	N	+	-	
S/P	1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C									B/P		U	U	X/N	ES/ET	N	+	-	
S/P	1020	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C					C/P	D/M			B/P		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P		U	U	X/N	EG/EP/ER	N	+	-	
S	1020	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			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									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/R	A/B/E							B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/R	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									B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/R	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							B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	+	-	

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	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	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									B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/R	A/B/E			M				B/P		U	U	N	EP/ER	D/G	+	-	
S/P	1021	Recoveries of prior year unpaid obligations																					
S/P	1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1022	Capital transfer of unobligated balances to general fund (-)																					
S/P	1022	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	C									X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1023	Unobligated balances applied to repay debt (-)																					
S/P	1023	414700	Actual Repayments of Debt, Prior-Year Balances	E	C									X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1024	Unobligated balance of borrowing authority withdrawn (-)																					
S/P	1024	414400	Borrowing Authority Withdrawn	E	C						F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1025	Unobligated balance of contract authority withdrawn (-)																					
S/P	1025	413400	Contract Authority Withdrawn	E	C									X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation																					
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									X		U	U	N	EP	N	+	-	1
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X		U	U	N	EP	N	-	+	1
S/P	1026	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)																					
S/P		This line is not required to be supported by the USSGL at this time, but will be required in the future.																					
S/P	1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)																					
S/P		This line is not required to be supported by the USSGL at this time, but will be required in the future.																					
S/P	1029	Other balances withdrawn to Treasury (-)																					
S	1029	435000	Canceled Authority	E	C					D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1029	435000	Canceled Authority	E	C					D/M				X		U	U	X/N	EG/EM/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	1029	435100	Partial or Early Cancellation of Authority	E	D/C					D/M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1030	Other balances withdrawn to special or trust funds (-)																					
S/P	1030	435500	Cancellation of Appropriation From Unavailable Receipts	E	C					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/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/M				X		U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1031	Other balances not available (-)																					
S/P	1031	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C									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									X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1032	Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)																					
S/P	1032	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	C									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									X		U	U	X/N	ES/ET	N	+	-	
S/P	1033	Recoveries of prior year paid obligations																					
S/P	1033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D/M		F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1034	Adjustment for unobligated balances 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/P	1035	Unobligated balance precluded from obligation (limitation on obligations) (-)																					
S/P	1035	439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									X		U	U	N	ES/ET	N	+	-	
S	Anticipated transfers and adjustments:																						
S	1040	Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)																					
S	1040	418000	Anticipated Transfers - Prior-Year Balances	E	D/C											U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1041	Anticipated recoveries of prior year unpaid and paid obligations																					
S	1041	431000	Anticipated Recoveries of Prior-Year Obligations	E	D	D/R	A/B/E									U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1042	Anticipated capital transfers and redemption of debt (unobligated balances) (-)																					
S	1042	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	E	C											U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S/P	1050	Unobligated balance (total)																					

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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			This line is calculated. Equals sum of lines 1000 through 1042.																				
P			This line is calculated. Equals sum of lines 1000 through 1035 excluding line 1001.																				
S			Expired unobligated balance available for adjustment only:																				
S	1060		Expired unobligated balance brought forward, Oct 1																				
S	1060	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B/P		D/M	F			X	SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1060	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C					M	F			X	XXX	E	K/N		EG	N	+	-	
S	1060	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C					D/M	F			X	SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1060	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D	F			X	XXX	E	K/N		EG/ES/ET	N	+	-	
S	1060	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M	F			X	SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1060	420100	Total Actual Resources - Collected	B	D/C											E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M	E/F			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	422200	Unfilled Customer Orders With Advance	B	D/C					D/M	E/F/N			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M	E/F			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	428300	Interest Receivable From Treasury	B	D/C					D/M				X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	428500	Receivable From the Liquidating Fund	B	D					D/M				X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	428600	Receivable From the Financing Fund	B	D					D/M				X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	428700	Other Federal Receivables	B	D					D/M				X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D/M				X	OTR	E	K/N		ES/ET	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	SEQ	E	K/N		EG/EP	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	OTR/SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	OTR/SEQ	E	K/N		EG/EP/ER/ET/TR	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	ATB/OTR/SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	SEQ	E	K/N		EP/ER	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	ATB/OTR/SEQ	E	K/N		EG	N	+	-	
S	1060	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	OTR/SEQ	E	K/N		EP/ER/ET/TR	N	+	-	
S	1060	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		D				X		E	K/N		EG	N	+	-	
S	1060	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1060	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	+	-	
S	1060	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1070		Expired unobligated balance transferred to other accounts (-)																				
S	1070	417600	Allocation Transfers of Prior-Year Balances	E	C			P/S			F			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1070	419700	Balance Transfers-Out - Expired to Expired	E	C			P/S						X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1071		Expired unobligated balance transferred from other accounts																				
S	1071	417600	Allocation Transfers of Prior-Year Balances	E	D			P/S			F			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1071	419600	Balance Transfers-In - Expired to Expired	E	D			P/S						X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1072		Expired unobligated balance transfers between expired and unexpired accounts (-)																				
S	1072	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C			P/S			F			X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1072	419200	Balance Transfers - Unexpired to Expired	E	D/C			P/S						X		E	K/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	Info.
S	1072	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		X		E		K/N	ET	N	+	-	
S	1080	Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)																					
S	1080	411100	Debt Liquidation Appropriations	E	D/C			D/P		D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1080	411200	Liquidation of Deficiency - Appropriations	E	D/C					D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1080	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D/P		D/M				B/P	XXX	E		K/N	ES/ET	N	+	-	
S	1080	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			P		D/M				B/P	SEQ	E		K/N	ES/ET	N	+	-	
S	1080	411400	Appropriated Receipts Derived from Available Trust or Special Fund	E	D/C			D/P		D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1080	411500	Loan Subsidy Appropriation	E	D/C			D/P		D/M				B/P		E		K/N	EG	N	+	-	
S	1080	411600	Debt Forgiveness Appropriation	E	D/C			P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	411700	Loan Administrative Expense Appropriation	E	D/C			D/P		D/M				B/P		E		K/N	EG	N	+	-	
S	1080	411800	Reestimated Loan Subsidy Appropriation	E	D/C									B/P		E		K/N	EG	N	+	-	
S	1080	411900	Other Appropriations Realized	E	D/C			D/E/F/P		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1080	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P/S		D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					M				B/P		E		K/N	EG	N	+	-	
S	1080	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				B/P		E		K/N	EG/EP/ER	N	+	-	
S	1080	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B/P		M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		D		F		B/P	XXX	E		K/N	ES/ET	N	+	-	
S	1080	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		D/M		F		B/P	XXX	E		K/N	EG	N	+	-	
S	1080	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B/P		D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		D/M		F		B/P	XXX	E		K/N	EG	N	+	-	
S	1080	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B/P		D/M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	413100	Current-Year Contract Authority Realized	E	D/C					D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	413300	Decreases to Indefinite Contract Authority	E	D/C					D/M				P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	413400	Contract Authority Withdrawn	E	D/C									P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	413500	Contract Authority Liquidated	E	D/C			P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	413800	Appropriation To Liquidate Contract Authority	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	414100	Current-Year Borrowing Authority Realized	E	D/C					D/M	F/P/T			P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D/M	F/P/T			P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P/S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	415000	Reappropriations - Transfers-In	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	D/C			S		D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	D/C									B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	1080	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D				P		E		K/N	EG	N	+	-	
S	1080	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D/C					D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C					D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	417000	Transfers - Current-Year Authority	E	D/C			P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					D		F		B/P	XXX	E		K/N	EG/ES/ET	N	+	-	
S	1080	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					D		F		B/P	XXX	E		K/N	EG/ES/ET	N	+	-	
S	1080	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					M		F		B/P	SEQ/XXX	E		K/N	ES/ET	N	+	-	
S	1080	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					M		F		B/P	XXX	E		K/N	EP	N	+	-	
S	1080	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D/C			P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	417600	Allocation Transfers of Prior-Year Balances	E	D/C			P/S				F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419000	Transfers - Prior-Year Balances	E	D/C			P/S				F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C			P/S				F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419200	Balance Transfers - Unexpired to Expired	E	D/C			P/S						B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/S		D/M		F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419600	Balance Transfers-In - Expired to Expired	E	D			P/S						B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	419700	Balance Transfers-Out - Expired to Expired	E	C			P/S						B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D/M		F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	422200	Unfilled Customer Orders With Advance	E	D/C					D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426000	Actual Collections of "governmental-type" Fees	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426100	Actual Collections of Business-Type Fees	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426200	Actual Collections of Loan Principal	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426300	Actual Collections of Loan Interest	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426400	Actual Collections of Rent	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	427100	Actual Program Fund Subsidy Collected	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	427500	Actual Collections From Liquidating Fund	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	427600	Actual Collections From Financing Fund	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	427700	Other Actual Collections - Federal	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	428700	Other Federal Receivables	E	D/C					D/M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									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	1080	435000	Canceled Authority	E	D/C					D/M				B/P		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	435100	Partial or Early Cancellation of Authority	E	D/C					D/M				B/P		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				B/P		E	K/N		ES/ET	N	+	-	
S	1080	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				B/P		E	K/N		ES/ET	N	+	-	
S	1080	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				P		E	K/N		ES/ET	N	+	-	
S	1080	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C									B/P		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ	E	K/N		EG/EP/ER	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			D		D/M				P	OTR	E	K/N		ES/ET	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D				P	ATB/OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			B		M	F/P/T			P	SEQ	E	K/N		EP/ER/ES/ET	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			C		M				P	SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D				P	SEQ	E	K/N		ET	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			S		M				P	OTR/SEQ	E	K/N		TR	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D				P	SEQ	E	K/N		EP/ER	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			P		M				P	SEQ	E	K/N		EP	N	+	-	
S	1080	438200	Temporary Reduction - New Budget Authority	E	D/C			P		M				P	OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D/M				P	OTR/SEQ	E	K/N		EP/ER	N	+	-	
S	1080	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		D/M				P	OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		M				P	OTR/SEQ	E	K/N		EG/TR	N	+	-	
S	1080	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		D				P	SEQ	E	K/N		EP/ER	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				P	OTR/SEQ	E	K/N		EP/ER/ET/TR	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				P	OTR/SEQ	E	K/N		EG/ER/ET/TR	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				P	ATB/OTR/SEQ	E	K/N		EG	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				P	OTR/SEQ	E	K/N		EP	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				P	ATB/OTR/SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				P	OTR/SEQ/XXX	E	K/N		ES/ET	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				P	SEQ	E	K/N		EP/ER	N	+	-	
S	1080	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				P	SEQ	E	K/N		EG/EP	N	+	-	
S	1080	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C					D				B/P	ATB/OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C					M				B/P	OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C					D/M				B/P	OTR/SEQ	E	K/N		ES/ET	N	+	-	
S	1080	439000	Reappropriations - Transfers-Out	E	D/C					D/M				B/P		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439100	Adjustments to Indefinite Appropriations	E	D/C					D/M				B/P		E	K/N		EG/EP/ER	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			B		D	F/P/T			B/P	OTR	E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			P		D				B/P	ATB/OTR/SEQ	E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			B		M	F/P/T			B/P	OTR	E	K/N		EP/ER/ET	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			B		M	F/P/T			B/P	OTR/SEQ	E	K/N		EG	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			P		M				B/P	OTR/SEQ	E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			C		D/M				B/P	ATB/OTR	E	K/N		ET	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			C		D/M				B/P	OTR	E	K/N		EG/EP/ER	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			D		D				B/P	ATB/SEQ	E	K/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	Addl. Info.
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			D		D				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			D		M				B/P	OTR	E		K/N	ES/ET	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			R/S		D/M				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439200	Permanent Reduction - New Budget Authority	E	D/C			S		M				B/P	SEQ	E		K/N	EG	N	+	-	
S	1080	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B		D/M	F/P/T			B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439300	Permanent Reduction - Prior-Year Balances	E	D/C			D/P/S		D/M				B/P	OTR/SEQ	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439300	Permanent Reduction - Prior-Year Balances	E	D/C			C		D/M				P	OTR	E		K/N	EG/EP/ER/ET	N	+	-	
S	1080	439300	Permanent Reduction - Prior-Year Balances	E	D/C			R		D/M				B/P	OTR	E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C/P		D/M				B/P		E		K/N	ES/ET	N	+	-	
S	1080	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D				B/P		E		K/N	EG	N	+	-	
S	1080	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1080	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	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	1080	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D/M		F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	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	1080	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	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	1080	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D/M		E/F/N		B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1080	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	+	-	
S	1081	Recoveries of prior year unpaid obligations in expired accounts																					
S	1081	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1081	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1082	Capital transfer of expired unobligated balances to general fund (-)																					
S	1082	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	E	C									X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1083	Expired unobligated balances applied to repay debt (-)																					
S	1083	414700	Actual Repayments of Debt, Prior-Year Balances	E	C									X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1086	Adjustment for change in allocation of trust fund limitation in expired accounts																					
S	1086	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									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	Add. Info.
S	1089		Other expired unobligated balances withdrawn to Treasury (-)																				
S	1089	435000	Canceled Authority	E	C					D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1089	435100	Partial or Early Cancellation of Authority	E	D/C					D/M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1090		Other expired unobligated balances withdrawn to special or trust funds (-)																				
S	1090	435500	Cancellation of Appropriation From Unavailable Receipts	E	C					D/M				X		E		K/N	ES/ET	N	+	-	
S	1090	435600	Cancellation of Appropriation From Invested Balances	E	C					D/M				X		E		K/N	ES/ET	N	+	-	
S	1090	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C					D/M				X		E		K/N	ES/ET	N	+	-	
S	1093		Recoveries of prior year paid obligations in expired accounts																				
S	1093	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D/M		F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1093	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D/M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	1099		Expired unobligated balance (total)																				
S			This line is calculated. Equals sum of lines 1050 for expired accounts (lines 1060 through 1093).																				
S/P			Budget authority:																				
S/P			Appropriations:																				
S/P			Discretionary:																				
S/P	1100		Appropriation																				
S/P	1100	411100	Debt Liquidation Appropriations	E	D			P		D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1100	411200	Liquidation of Deficiency - Appropriations	E	D					D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1100	411500	Loan Subsidy Appropriation	E	D			P		D				X		U	U	X/N	EG	N	+	-	
S/P	1100	411600	Debt Forgiveness Appropriation	E	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			P		D				X		U	U	X/N	EG	N	+	-	
S/P	1100	411900	Other Appropriations Realized	E	D/C			P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1100	411900	Other Appropriations Realized	E	D/C			P		D				X		E		K/N	EG	N	+	-	
S/P	1100	413800	Appropriation To Liquidate Contract Authority	E	D					D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1100	439100	Adjustments to Indefinite Appropriations	E	D/C					D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1101		Appropriation (special or trust fund)																				
S/P	1101	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	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	E	D/C			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			P		D				X		U	U	X/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	1101	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	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				X		U	U	N	ES/ET	N	+	-	
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			P		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	E	C					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		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/C			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	D/C			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	D/C			P		D		F		X	XXX	U	U	X/N	EG	N	+	-	
S/P	1101	413800	Appropriation To Liquidate Contract Authority	E	D					D				X		U	U	X/N	ES/ET	N	+	-	
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					D				X		U	U	X/N	ES/ET	N	+	-	1
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D				X		U	U	X/N	ES/ET	N	-	+	1
S/P	1102	Appropriation (previously unavailable)																					
S/P	1102	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D			P		D				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+	-	1
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	-	+	1
S/P	1103	Appropriation available from subsequent year																					
S/P	1103	411900	Other Appropriations Realized	E	D/C			F		D				X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1104	Appropriation available in prior year (-)																					
S/P	1104	411900	Other Appropriations Realized	E	D/C			E		D				X		U	U	X/N	EC/EG/EM/EP/ER	N	-	+	
S/P	1105	Reappropriation																					
S/P	1105	415000	Reappropriations - Transfers-In	E	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	Nonexpenditure transfers:																						
S/P	1120	Appropriations transferred to other accounts (-)																					
S/P	1120	416600	Allocations of Realized Authority - To Be Transferred From Invested	E	C					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	B	C					D		F		X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1120	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					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		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			P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					D		F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1120	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					D		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1120	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1120	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			P		D		F		X		U	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	Add. Info.
S/P	1120	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	Appropriations transferred from other accounts																					
S/P	1121	416600	Allocations of Realized Authority - To Be Transferred From Invested	E	D					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	B	D					D		F		X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1121	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					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		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			P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1121	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1121	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1121	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	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			P		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		Adjustments:																					
S/P	1130	Appropriations permanently reduced (-)																					
S/P	1130	439200	Permanent Reduction - New Budget Authority	E	C			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			R		D				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	Unobligated balance of appropriations permanently reduced (-)																					
S	1131	439000	Reappropriations - Transfers-Out	E	C					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	E	C			B		D	F/P/T			X	OTR	U/E	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/P/S		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/P/R/S		D				X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1132	Appropriations temporarily reduced (-)																					
S/P	1132	438200	Temporary Reduction - New Budget Authority	E	C			P		D				X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1132	438200	Temporary Reduction - New Budget Authority	E	C			P		D				X	SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1132	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	C					D				X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1133	Unobligated balance of appropriations temporarily reduced (-)																					
S/P	1133	438300	Temporary Reduction - Prior-Year Balances	E	C			P		D				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1133	438300	Temporary Reduction - Prior-Year Balances	E	C			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				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1134	Appropriations precluded from obligation (-)																					
S/P	1134	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			D/P/R		D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	5
S/P	1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		D				X		U	U	X/N	ES/ET	N	+	-	1
S/P	1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		D				X		U	U	X/N	ES/ET	N	-	+	1
S/P	1135	Appropriations applied to repay debt (-)																					

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	1135	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1136	Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)																					
S	1136	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	E	C											U		N	EG/ES/ET	N	+	-	5
S/P	1137	Appropriations applied to liquidate contract authority (-)																					
S/P	1137	413500	Contract Authority Liquidated	E	C			P		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1137	413600	Contract Authority To Be Liquidated by Trust Funds	E	C					D				X		U	U	X/N	ET	N	+	-	1
S/P	1137	413600	Contract Authority To Be Liquidated by Trust Funds	B	C					D				X		U	U	X/N	ET	N	-	+	1
S/P	1137	415400	Appropriation To Liquidate Contract Authority - Nonallocation -	E	D/C									X		U	U	X/N	ET	N	+	-	
S/P	1137	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E	D/C									X		U	U	X/N	ET	N	+	-	
S/P	1138	Appropriations applied to liquidate contract authority withdrawn (-)																					
S/P	1138	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	C									X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1139	Appropriations substituted for borrowing authority (-)																					
S/P	1139	414000	Substitution of Borrowing Authority	E	C			P		D	F/P/T			X		U	U	X/N	EG	N	+	-	
S	Anticipated appropriations:																						
S	1150	Anticipated appropriation (+ or -)																					
S	1150	412000	Anticipated Indefinite Appropriations	E	D/C					D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1151	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																					
S	1151	416000	Anticipated Transfers - Current-Year Authority	E	D/C			P		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1151	416500	Allocations of Authority - Anticipated From Invested Balances	E	D/C					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			P/R		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1152	Anticipated capital transfers and redemption of debt (appropriations) (-)																					
S	1152	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			P		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1153	Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)																					
S	1153	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	E	C											U		N	EG/ES/ET	N	+	-	2
S/P	1160	Appropriation, discretionary (total)																					
S	This line is calculated. Equals sum of lines 1100 through 1153.																						
P	This line is calculated. Equals sum of lines 1100 through 1135 and 1137 through 1139.																						
S/P	Advance appropriations:																						

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	Info.
S/P	1170		Advance appropriation																				
S/P	1170	411100	Debt Liquidation Appropriations	E	D			D		D				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1170	411500	Loan Subsidy Appropriation	E	D			D		D				X		U	U	X/N	EG	N	+	-	
S/P	1170	411700	Loan Administrative Expense Appropriation	E	D			D		D				X		U	U	X/N	EG	N	+	-	
S/P	1170	411900	Other Appropriations Realized	E	D/C			D		D				X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1171		Advance appropriation (special or trust fund)																				
S/P	1171	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	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	E	D/C			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				X	OTR	U	U	X/N	ES/ET	N	+	-	1
S/P	1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D				X	OTR	U	U	X/N	ES/ET	N	-	+	1
S/P			Nonexpenditure transfers:																				
S/P	1172		Advance appropriations transferred to other accounts (-)																				
S/P	1172	417000	Transfers - Current-Year Authority	E	C			D		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1173		Advance appropriations transferred from other accounts																				
S/P	1173	417000	Transfers - Current-Year Authority	E	D			D		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P			Adjustments:																				
S/P	1174		Advance appropriations permanently reduced (-)																				
S/P	1174	439200	Permanent Reduction - New Budget Authority	E	C			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				X	ATB/SEQ	U	U	X/N	EG	N	+	-	
S/P	1175		Advance appropriations temporarily reduced (-)																				
S/P	1175	438200	Temporary Reduction - New Budget Authority	E	C			D		D				X	OTR	U	U	X/N	ES/ET	N	+	-	
S			Anticipated advanced appropriations:																				
S	1176		Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)																				
S	1176	416000	Anticipated Transfers - Current-Year Authority	E	D/C			D		D						U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1180		Advance appropriation, discretionary (total)																				
S			This line is calculated. Equals sum of lines 1170 through 1176.																				
P			This line is calculated. Equals sum of lines 1170 through 1175.																				
S/P			Mandatory:																				
S/P	1200		Appropriation																				
S/P	1200	411100	Debt Liquidation Appropriations	E	D			P		M				X		U	U	X/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	1200	411200	Liquidation of Deficiency - Appropriations	E	D					M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	411500	Loan Subsidy Appropriation	E	D			P		M				X		U	U	X/N	EG	N	+	-	
S/P	1200	411600	Debt Forgiveness Appropriation	E	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			P		M				X		U	U	X/N	EG	N	+	-	
S/P	1200	411800	Reestimated Loan Subsidy Appropriation	E	D									X		U	U	X/N	EG	N	+	-	
S/P	1200	411900	Other Appropriations Realized	E	D/C			P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1200	411900	Other Appropriations Realized	E	D/C			P		M				X		E		K/N	EG	N	+	-	
S/P	1200	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service	E	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	B	D					M				X		U	U	X/N	EG	N	-	+	1
S/P	1200	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	C					M				X		U/E	U	X/K/N	EG	N	+	-	
S/P	1200	412500	Loan Modification Adjustment Transfer Appropriation	E	D					M				X		U	U	X/N	EG/EP/ER	D/G/N	+	-	
S/P	1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C					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					M		F		X	XXX	U/E	U	X/K/N	EG	N	-	+	1
S/P	1200	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			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	D/C			P		M		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1200	413800	Appropriation To Liquidate Contract Authority	E	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									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					M				X		U	U	X/N	EG/EP/ER	N	+	-	
S	1200	439100	Adjustments to Indefinite Appropriations	E	D/C					M				X		E		K/N	EG	N	+	-	
S/P	1201	Appropriation (special or trust fund)																					
S/P	1201	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	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	E	D/C			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			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			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					M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			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/C			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					M		F		X	XXX	E		X/K/N	ET	N	+	-	1
S	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C					M		F		X	XXX	E		X/K/N	ET	N	-	+	1
S/P	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C					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					M		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1201	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		M		F		X	XXX	U/E	U	X/K/N	ET	N	+	-	
S/P	1201	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			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					M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					M				X		U	U	X/N	ES/ET	N	+	-	1
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					M				X		U	U	X/N	ES/ET	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	1203		Appropriation (previously unavailable)																				
S/P	1203	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D			P		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1203	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			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/C			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					M		F		X	SEQ	E		X/K/N	ET	N	+	-	1
S	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C					M		F		X	SEQ	E		X/K/N	ET	N	-	+	1
S/P	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	C					M		F		X	SEQ	U	U	X/N	ES/ET	N	+	-	1
S/P	1203	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	C					M		F		X	SEQ	U	U	X/N	ES/ET	N	-	+	1
S/P	1203	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			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	D/C			P		M		F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1203	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D			P						X		U	U	X/N	EG/ES/ET	N	+	-	2
S/P	1203	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					M		F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1203	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M		F		X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1203	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M		F		X	SEQ	U	U	X/N	ES/ET	N	+	-	1
S/P	1203	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M		F		X	SEQ	U	U	X/N	ES/ET	N	-	+	1
S/P	1203	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					M		F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	SEQ	U/E	U	X/K/N	EP/ES/ET	N	+	-	1
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	SEQ	U/E	U	X/K/N	EP/ES/ET	N	-	+	1
S	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	SEQ	E		K/N	EG	N	+	-	1
S	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	SEQ	E		K/N	EG	N	-	+	1
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1203	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	OTR	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1204		Reappropriation																				
S/P	1204	415000	Reappropriations - Transfers-In	E	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Nonexpenditure transfers:																				
S/P	1220		Appropriations transferred to other accounts (-)																				
S/P	1220	416600	Allocations of Realized Authority - To Be Transferred From Invested	E	C					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	B	C					M		F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P	1220	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					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					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			P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1220	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M		F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1220	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1220	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			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			P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221		Appropriations transferred from other accounts																				
S/P	1221	416600	Allocations of Realized Authority - To Be Transferred From Invested	E	D					M		F		X		U	U	X/N	EP/ES/ET	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	1221	416600	Allocations of Realized Authority - To Be Transferred From Invested	B	D					M		F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P	1221	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					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					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			P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1221	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1221	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					M		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1221	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	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			P		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Adjustments:																				
S/P	1230		Appropriations and/or unobligated balance of appropriations permanently reduced (-)																				
S	1230	439000	Reappropriations - Transfers-Out	E	C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439200	Permanent Reduction - New Budget Authority	E	C			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			R		M				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439300	Permanent Reduction - Prior-Year Balances	E	C			D/P/R/S		M				X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	439300	Permanent Reduction - Prior-Year Balances	E	C			B		M	F/P/T			X	OTR	U/E	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/P/S		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			P		M				X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438200	Temporary Reduction - New Budget Authority	E	C			P		M				X	SEQ	U	U	X/N	EP	N	+	-	
S/P	1232	438300	Temporary Reduction - Prior-Year Balances	E	C			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					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					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	E	C			D/P/R		M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	5
S/P	1234	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		M				X		U	U	X/N	EG/ES/ET	N	+	-	1
S/P	1234	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		M				X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1235		Capital transfer of appropriations to general fund (-)																				
S/P	1235	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C			P		M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1236		Appropriations applied to repay debt (-)																				
S/P	1236	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1236	415900	Repayment of Repayable Advances	E	D/C		E	P		M				X		U	U	N	ET	N	+	-	
S/P	1238		Appropriations applied to liquidate contract authority (-)																				
S/P	1238	413500	Contract Authority Liquidated	E	C			P		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	Addl. Info.
S/P	1238	413600	Contract Authority To Be Liquidated by Trust Funds	E	C					M				X		U	U	X/N	ET	N	+	-	1
S/P	1238	413600	Contract Authority To Be Liquidated by Trust Funds	B	C					M				X		U	U	X/N	ET	N	-	+	1
S/P	1239	Appropriations substituted for borrowing authority (-)																					
S/P	1239	414000	Substitution of Borrowing Authority	E	C			P		M	F/P/T			X		U	U	X/N	EP	N	+	-	
S		Anticipated appropriations:																					
S	1250	Anticipated appropriation (+ or -)																					
S	1250	412000	Anticipated Indefinite Appropriations	E	D/C					M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1251	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																					
S	1251	416000	Anticipated Transfers - Current-Year Authority	E	D/C			P		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1251	416500	Allocations of Authority - Anticipated From Invested Balances	E	D/C					M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1251	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/R		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1252	Anticipated capital transfers and redemption of debt (appropriations) (-)																					
S	1252	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			P		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S/P	1260	Appropriation, mandatory (total)																					
S		This line is calculated. Equals sum of lines 1200 through 1252.																					
P		This line is calculated. Equals sum of lines 1200 through 1239.																					
S/P		Advance appropriations:																					
S/P	1270	Advance appropriation																					
S/P	1270	411100	Debt Liquidation Appropriations	E	D			D		M				X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1270	411500	Loan Subsidy Appropriation	E	D			D		M				X		U	U	X/N	EG	N	+	-	
S/P	1270	411700	Loan Administrative Expense Appropriation	E	D			D		M				X		U	U	X/N	EG	N	+	-	
S/P	1270	411900	Other Appropriations Realized	E	D/C			D		M				X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1271	Advance appropriation (special or trust fund)																					
S/P	1271	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	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	E	D/C			D		M				X		U	U	X/N	ES/ET	N	+	-	
S/P	1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	1
S/P	1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		M				X	OTR	U	U	X/N	ES/ET	N	-	+	1
S/P		Nonexpenditure transfers:																					
S/P	1272	Advance appropriations transferred to other accounts (-)																					

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	1272	417000	Transfers - Current-Year Authority		E	C		D		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1273	Advance appropriations transferred from other accounts																					
S/P	1273	417000	Transfers - Current-Year Authority		E	D		D		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P		Adjustments:																					
S/P	1274	Advance appropriations permanently reduced (-)																					
S/P	1274	439200	Permanent Reduction - New Budget Authority		E	C		D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	
S/P	1275	Advance appropriations temporarily reduced (-)																					
S/P	1275	438200	Temporary Reduction - New Budget Authority		E	C		D		M				X	OTR	U	U	X/N	ES/ET	N	+	-	
S		Anticipated advanced appropriations:																					
S	1276	Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)																					
S	1276	416000	Anticipated Transfers - Current-Year Authority		E	D/C		D		M						U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1280	Advance appropriation, mandatory (total)																					
S		This line is calculated. Equals sum of lines 1270 through 1276.																					
P		This line is calculated. Equals sum of lines 1270 through 1275.																					
S/P		Borrowing authority:																					
S/P		Discretionary:																					
S/P	1300	Borrowing authority																					
S	1300	404200	Estimated Indefinite Borrowing Authority		E	D/C				D	F/P/T					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1300	414100	Current-Year Borrowing Authority Realized		E	D/C				D	P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1300	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized		E	D/C				D	P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		Adjustments:																					
S/P	1320	Borrowing authority permanently reduced (-)																					
S/P	1320	439200	Permanent Reduction - New Budget Authority		E	C		B		D	F/P/T			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S		Anticipated borrowing authority:																					
S	1330	Anticipated reductions to current fiscal year borrowing authority (-)																					
S	1330	404400	Anticipated Reductions to Borrowing Authority		E	C				D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1340	Borrowing authority, discretionary (total)																					
S		This line is calculated. Equals sum of lines 1300 through 1330.																					

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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.
P			This line is calculated. Equals sum of lines 1300 through 1320.																				
S/P			Mandatory:																				
S/P	1400		Borrowing authority																				
S	1400	404200	Estimated Indefinite Borrowing Authority	E	D/C					M	P/T					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S/P	1400	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D			B		M				X		U	U	X/N	ES	N	+	-	
S/P	1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			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/C			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/C			B		M		F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1400	414100	Current-Year Borrowing Authority Realized	E	D/C					M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1400	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1400	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			B		M	F/P/T			X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+	-	1
S/P	1400	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			B		M	F/P/T			X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	-	+	1
S/P			Adjustments:																				
S/P	1420		Borrowing authority permanently reduced (-)																				
S/P	1420	439200	Permanent Reduction - New Budget Authority	E	C			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			B		M	F/P/T			X	OTR	U	U	X/N	EP/ER/ET	N	+	-	
S/P	1421		Borrowing authority temporarily reduced (-)																				
S/P	1421	438200	Temporary Reduction - New Budget Authority	E	C			B		M	F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	
S/P	1422		Borrowing authority applied to repay debt (-)																				
S/P	1422	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B		M		F		X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1422	414200	Actual Repayment of Borrowing Authority Converted to Cash	E	C									X		U	U	N	EP/ER	D/G	+	-	
S/P	1422	414200	Actual Repayment of Borrowing Authority Converted to Cash	E	C									X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X		U	U	X/N	EP/ET	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X		U	U	N	EP/ER	D	+	-	
S/P	1422	415900	Repayment of Repayable Advances	E	D/C		E	B		M				X		U	U	N	ET	N	+	-	
S/P	1423		Borrowing authority precluded from obligation (limitation on obligations) (-)																				
S/P	1423	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			B		M						U	U	N	EP	N	+	-	5
S/P	1423	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			B		M				X		U	U	N	EP	N	+	-	1
S/P	1423	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			B		M				X		U	U	N	EP	N	-	+	1
S			Anticipated borrowing authority:																				
S	1430		Anticipated reductions to current fiscal year borrowing authority (-)																				
S	1430	404400	Anticipated Reductions to Borrowing Authority	E	C					M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	1430	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			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			B		M						U		N	EP/ER	D	+	-	2
S/P	1440	Borrowing authority, mandatory (total)																					
S	This line is calculated. Equals the sum of lines 1400 through 1430																						
P	This line is calculated. Equals the sum of lines 1400 through 1423.																						
S/P	Contract authority:																						
S/P	Discretionary:																						
S/P	1500	Contract authority																					
S	1500	403200	Estimated Indefinite Contract Authority	E	D/C					D						U		X/N	EG/EP/ER/ET	N	+	-	2
S/P	1500	413100	Current-Year Contract Authority Realized	E	D					D				X		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1500	413300	Decreases to Indefinite Contract Authority	E	C					D				X		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	Nonexpenditure transfers:																						
S/P	1510	Contract authority transferred to other accounts (-)																					
S/P	1510	413700	Transfers of Contract Authority - Allocation	E	C					D		F		X		U	U	X/N	ET	N	+	-	1
S/P	1510	413700	Transfers of Contract Authority - Allocation	B	C					D		F		X		U	U	X/N	ET	N	-	+	1
S/P	1511	Contract authority transferred from other accounts																					
S/P	1511	413700	Transfers of Contract Authority - Allocation	E	D					D		F		X		U	U	X/N	ET	N	+	-	1
S/P	1511	413700	Transfers of Contract Authority - Allocation	B	D					D		F		X		U	U	X/N	ET	N	-	+	1
S/P	Adjustments:																						
S/P	1520	Contract authority and/or unobligated balance of contract authority permanently reduced (-)																					
S/P	1520	439200	Permanent Reduction - New Budget Authority	E	C			C		D				X	ATB/OTR	U	U	X/N	ET	N	+	-	
S/P	1520	439200	Permanent Reduction - New Budget Authority	E	C			C		D				X	OTR	U	U	X/N	EG/EP/ER	N	+	-	
S/P	1520	439300	Permanent Reduction - Prior-Year Balances	E	C			C		D				X	OTR	U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1522	Contract authority precluded from obligation (limitation on obligations) (-)																					
S/P	1522	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			C		D						U	U	X/N	EG/EP/ER/ET	N	+	-	5
S/P	1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		D				X		U	U	X/N	ET	N	+	-	1
S/P	1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		D				X		U	U	X/N	ET	N	-	+	1
S	Anticipated contract authority:																						
S	1530	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																					

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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	1530	416000	Anticipated Transfers - Current-Year Authority	E	D/C			C		D						U		X/N	EG/EP/ER/ET	N	+	-	2
S	1531	Anticipated adjustments to current year contract authority (+ or -)																					
S	1531	403400	Anticipated Adjustments to Contract Authority	E	D/C					D						U		X/N	EG/EP/ER/ET	N	+	-	2
S/P	1540	Contract authority, discretionary (total)																					
S	This line is calculated. Equals sum of lines 1500 through 1531.																						
P	This line is calculated. Equals sum of lines 1500 through 1522.																						
S/P	Mandatory:																						
S/P	1600	Contract authority																					
S	1600	403200	Estimated Indefinite Contract Authority	E	D/C					M						U		X/N	EG/EP/ER/ET	N	+	-	2
S/P	1600	413100	Current-Year Contract Authority Realized	E	D					M				X		U	U	X/N	EG/EP/ER/ES/ET	N	+	-	
S/P	1600	413300	Decreases to Indefinite Contract Authority	E	C					M				X		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1603	Contract authority (previously unavailable)																					
S/P	1603	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D			C						X		U	U	X/N	ET	N	+	-	
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	1
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			C		M				X	SEQ	U	U	X/N	ES/ET	N	-	+	1
S/P	Nonexpenditure transfers:																						
S/P	1610	Contract authority transferred to other accounts (-)																					
S/P	1610	413700	Transfers of Contract Authority - Allocation	E	C					M		F		X		U	U	X/N	ET	N	+	-	1
S/P	1610	413700	Transfers of Contract Authority - Allocation	B	C					M		F		X		U	U	X/N	ET	N	-	+	1
S/P	1610	415300	Transfers of Contract Authority - Nonallocation	E	C							F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P	1610	415300	Transfers of Contract Authority - Nonallocation	B	C							F	NEW	X		U	U	X/N	ET	N	-	+	1
S/P	1611	Contract authority transferred from other accounts																					
S/P	1611	413700	Transfers of Contract Authority - Allocation	E	D					M		F		X		U	U	X/N	ET	N	+	-	1
S/P	1611	413700	Transfers of Contract Authority - Allocation	B	D					M		F		X		U	U	X/N	ET	N	-	+	1
S/P	1611	415300	Transfers of Contract Authority - Nonallocation	E	D							F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P	1611	415300	Transfers of Contract Authority - Nonallocation	B	D							F	NEW	X		U	U	X/N	ET	N	-	+	1
S/P	Adjustments:																						
S/P	1620	Contract authority and/or unobligated balance of contract authority permanently reduced (-)																					
S/P	1620	439200	Permanent Reduction - New Budget Authority	E	C			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			C		M				X	ATB	U	U	X/N	ET	N	+	-	
S/P	1620	439300	Permanent Reduction - Prior-Year Balances	E	C			C		M				X	OTR	U	U	X/N	EG/EP/ER/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	Addl. Info.
S/P	1621		Contract authority temporarily reduced (-)																				
S/P	1621	438200	Temporary Reduction - New Budget Authority	E	C			C		M				X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1622		Contract authority precluded from obligation (limitation on obligations) (-)																				
S/P	1622	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			C		M						U	U	X/N	EG/EP/ER/ET	N	+	-	5
S/P	1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		M				X		U	U	X/N	ET	N	+	-	1
S/P	1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		M				X		U	U	X/N	ET	N	-	+	1
S			Anticipated contract authority:																				
S	1630		Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																				
S	1630	416000	Anticipated Transfers - Current-Year Authority	E	D/C			C		M						U		X/N	EG/EP/ER/ET	N	+	-	2
S	1631		Anticipated adjustments to current year contract authority (+ or -)																				
S	1631	403400	Anticipated Adjustments to Contract Authority	E	D/C					M						U		X/N	EG/EP/ER/ET	N	+	-	2
S/P	1640		Contract authority, mandatory (total)																				
S			This line is calculated. Equals sum of lines 1600 through 1631.																				
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		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1700	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1700	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/F/N		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/C					D		E/F/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/C					D				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				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426100	Actual Collections of Business-Type Fees	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426200	Actual Collections of Loan Principal	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426300	Actual Collections of Loan Interest	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426400	Actual Collections of Rent	E	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	427300	Interest Collected From Treasury	E	D/C					D				X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1700	427500	Actual Collections From Liquidating Fund	E	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	427600	Actual Collections From Financing Fund	E	D					D				X		U/E	U	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/Nofed	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	427700	Other Actual Collections - Federal	E	D/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1700	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1701	Change in uncollected payments, Federal sources (+ or -)																					
S/P	1701	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/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	E	D/C					D				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/C					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1701	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1701	428300	Interest Receivable From Treasury	E	D/C					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				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				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	428500	Receivable From the Liquidating Fund	B	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1701	428600	Receivable From the Financing Fund	E	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	428600	Receivable From the Financing Fund	B	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1701	428700	Other Federal Receivables	E	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1701	428700	Other Federal Receivables	B	D					D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1702	Offsetting collections (previously unavailable)																					
S/P	1702	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	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			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				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				X		E		K/N	EG	N	+	-	
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	+	-	1
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	-	+	1
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				X	SEQ	U/E	U	X/K/N	ET	N	+	-	1
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	SEQ	U/E	U	X/K/N	ET	N	-	+	1
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				X	ATB	U/E	U	X/K/N	TR	N	+	-	1
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	ATB	U/E	U	X/K/N	TR	N	-	+	1
S/P		Nonexpenditure transfers:																					
S/P	1710	Spending authority from offsetting collections transferred to other accounts (-)																					
S/P	1710	417000	Transfers - Current-Year Authority	E	C			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 Noninvested Accounts	E	C			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			S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1711	Spending authority from offsetting collections transferred from other accounts																					
S/P	1711	417000	Transfers - Current-Year Authority	E	D			S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1711	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	1

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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	1711	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D		F		X	XXX	U/E	U	X/K/N	EG	N	-	+	1
S/P	1711	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P	1711	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			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			S		D		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Adjustments:																				
S/P	1720		Capital transfer of spending authority from offsetting collections to general fund (-)																				
S/P	1720	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C			S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722		Spending authority from offsetting collections permanently reduced (-)																				
S/P	1722	439200	Permanent Reduction - New Budget Authority	E	C			S		D				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1723		New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)																				
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C			S		D				X	ATB/OTR/SEQ	U	U	X/N	EG	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C			S		D				X	OTR/SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C			S		D				X	SEQ	U	U	X/N	ET	N	+	-	
S/P	1723	438200	Temporary Reduction - New Budget Authority	E	C			S		D				X	ATB	U	U	X/N	TR	N	+	-	
S/P	1723	438300	Temporary Reduction - Prior-Year Balances	E	C			S		D				X	OTR/SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1723	438300	Temporary Reduction - Prior-Year Balances	E	C			S		D				X	OTR	U	U	N	EG	N	+	-	
S/P	1725		Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																				
S/P	1725	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			S		D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	5
S/P	1725	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D				X		U	U	X/N	EG/EP/ER	N	+	-	1
S/P	1725	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		D				X		U	U	X/N	EG/EP/ER	N	-	+	1
S	1725	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D				X		E		K/N	EG	N	+	-	1
S	1725	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		D				X		E		K/N	EG	N	-	+	1
S/P	1726		Spending authority from offsetting collections applied to repay debt (-)																				
S/P	1726	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1727		Spending authority from offsetting collections applied to liquidate contract authority (-)																				
S/P	1727	413500	Contract Authority Liquidated	E	C			S		D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1728		Spending authority from offsetting collections substituted for borrowing authority (-)																				
S/P	1728	414000	Substitution of Borrowing Authority	E	C			S		D	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			Anticipated spending authority from offsetting collections:																				
S	1740		Anticipated collections, reimbursements, and other income																				
S	1740	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1740	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1740	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			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	Addl. Info.
S	1740	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D/R	A/B/E			D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1741	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																					
S	1741	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1741	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1742	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																					
S	1742	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			S		D						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1750	Spending authority from offsetting collections, discretionary (total)																					
S	This line is calculated. Equals sum of lines 1700 through 1742.																						
P	This line is calculated. Equals sum of lines 1700 through 1728.																						
S/P	Mandatory:																						
S/P	1800	Collected																					
S/P	1800	421200	Liquidation of Deficiency - Offsetting Collections	E	D					M		F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1800	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1800	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1800	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426000	Actual Collections of "governmental-type" Fees	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426100	Actual Collections of Business-Type Fees	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426200	Actual Collections of Loan Principal	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426400	Actual Collections of Rent	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	426800	Interest Collected From Foreign Securities and Special Drawing Rights	E	D/C					M				X		U	U	N	EP	N	+	-	
S/P	1800	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C					M				X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C					M				X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427500	Actual Collections From Liquidating Fund	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	427600	Actual Collections From Financing Fund	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	427700	Other Actual Collections - Federal	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1800	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1801	Change in uncollected payments, Federal sources (+ or -)																					
S/P	1801	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1

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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	1801	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1801	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1801	428300	Interest Receivable From Treasury	E	D/C					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					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					M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428300	Interest Receivable From Treasury	B	D/C					M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428500	Receivable From the Liquidating Fund	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	428500	Receivable From the Liquidating Fund	B	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1801	428600	Receivable From the Financing Fund	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	428600	Receivable From the Financing Fund	B	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1801	428700	Other Federal Receivables	E	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	1801	428700	Other Federal Receivables	B	D					M				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	1802	Offsetting collections (previously unavailable)																					
S/P	1802	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	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			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					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			S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				X	SEQ	U/E	U	X/K/N	ET	N	+	-	1
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	SEQ	U/E	U	X/K/N	ET	N	-	+	1
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				X	SEQ	U	U	X/N	ES	N	+	-	1
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	SEQ	U	U	X/N	ES	N	-	+	1
S/P		Nonexpenditure transfers:																					
S/P	1810	Spending authority from offsetting collections transferred to other accounts (-)																					
S/P	1810	417000	Transfers - Current-Year Authority	E	C			S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1810	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M		F		X	XXX	U	U	X/N	EP	N	+	-	1
S/P	1810	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M		F		X	XXX	U	U	X/N	EP	N	-	+	1
S/P	1810	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	XXX	U/E	U	X/K/N	EP	N	+	-	
S/P	1810	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			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			S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1811	Spending authority from offsetting collections transferred from other accounts																					
S/P	1811	417000	Transfers - Current-Year Authority	E	D			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 Noninvested Accounts	E	D			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			S		M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		Adjustments:																					

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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		Capital transfer of spending authority from offsetting collections to general fund (-)																				
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	E	C			S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1822		Spending authority from offsetting collections permanently reduced (-)																				
S/P	1822	439200	Permanent Reduction - New Budget Authority	E	C			S		M				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1822	439200	Permanent Reduction - New Budget Authority	E	C			S		M				X	SEQ	U	U	X/N	EG	N	+	-	
S/P	1823		New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)																				
S/P	1823	438200	Temporary Reduction - New Budget Authority	E	C			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			S		M				X	SEQ	U	U	N	ES/ET	N	+	-	
S/P	1823	438300	Temporary Reduction - Prior-Year Balances	E	C			S		M				X	OTR/SEQ	U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1824		Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																				
S/P	1824	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	C			S		M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	5
S/P	1824	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		M				X		U	U	X/N	EG/EP/ER	N	+	-	1
S/P	1824	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		M				X		U	U	X/N	EG/EP/ER	N	-	+	1
S/P	1825		Spending authority from offsetting collections applied to repay debt (-)																				
S/P	1825	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	1826		Spending authority from offsetting collections applied to liquidate contract authority (-)																				
S/P	1826	413200	Substitution of Contract Authority	E	D/C			S						X		U	U	X/N	ER	N	+	-	
S/P	1826	413500	Contract Authority Liquidated	E	C			S		M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1827		Spending authority from offsetting collections substituted for borrowing authority (-)																				
S/P	1827	414000	Substitution of Borrowing Authority	E	C			S		M	F/P/T			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			Anticipated spending authority from offsetting collections:																				
S	1840		Anticipated collections, reimbursements, and other income																				
S	1840	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1840	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1840	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1840	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1841		Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																				
S	1841	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S	1842		Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																				

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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	1842	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
S/P	1850	Spending authority from offsetting collections, mandatory (total)																					
S		This line is calculated. Equals sum of lines 1800 through 1842.																					
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 1153, 1170 through 1176, 1200 through 1252, 1270 through 1276, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842].																					
P		This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1135, 1137 through 1139, 1170 through 1175, 1200 through 1239, 1270 through 1275, 1300 through 1320, 1400 through 1423, 1500 through 1522, 1600 through 1622, 1700 through 1728, 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	1910	Total budgetary resources																					
S		This line is calculated. Equals the sum of combined total of unobligated balances, budget authority [Lines 1000 through 1033, 1035 through 1042, 1100 through 1153, 1170 through 1176, 1200 through 1252, 1270 through 1276, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842].																					
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 1035, 1100 through 1139, 1170 through 1175, 1200 through 1239, 1270 through 1275, 1300 through 1320, 1400 through 1423, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901).																					
P		Memorandum (non-add) entries:																					
P		All accounts:																					
P	1940	Unobligated balance expiring (-)																					
P	1940	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R										U	X		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1940	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R										U	X		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1940	445000	Unapportioned Authority	E	D/C	D/R								B/P/X		U	X		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1940	451000	Apportionments	E	D/C	D/R		A/S								U	X		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1940	461000	Allotments - Realized Resources	E	D/C	D/R		A								U	X		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1940	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R		A						B/P/X		U	X		EC/EG/EM/EP/ER/ES/ET/TR	D/G/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.
P	1940	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E										U	X	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1940	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S								U	X	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1940	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S								U	X	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
P	1941	Unexpired unobligated balance, end of year																					
P	1941	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R											U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	1941	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R											U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	1941	445000	Unapportioned Authority	E	D/C	D/R								B/P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	451000	Apportionments	E	D/C	D/R			A/S								U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	461000	Allotments - Realized Resources	E	D/C	D/R			A/S								U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S					B/P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E										U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	E	D/C	D	E										U	N	EG/EP	N	-	+	
P	1941	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S								U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P	1941	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S								U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
P		Special and non-revolving trust funds only:																					
P	1950	Other balances withdrawn and returned to unappropriated receipts																					
P	1950	435500	Cancellation of Appropriation From Unavailable Receipts	E	C					D/M				X			U/E	X/K/N	ES/ET	N	-	+	
P	1950	435600	Cancellation of Appropriation From Invested Balances	E	C					D/M				X			U/E	X/K/N	ES/ET	N	-	+	
P	1950	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	C					D/M				X			U/E	X/K/N	ES/ET	N	-	+	
P	1951	Unobligated balance expiring																					
P	1951	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R											U	X	ES/ET	N	-	+	
P	1951	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R											U	X	ES/ET	N	-	+	
P	1951	445000	Unapportioned Authority	E	D/C	D/R								B/P/X			U	X	ES/ET	D/G/N	-	+	
P	1951	451000	Apportionments	E	D/C	D/R			A/S								U	X	ES/ET	D/G/N	-	+	
P	1951	461000	Allotments - Realized Resources	E	D/C	D/R			A/S								U	X	ES/ET	D/G/N	-	+	
P	1951	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S					B/P/X			U	X	ES/ET	D/G/N	-	+	
P	1951	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E										U	X	ES/ET	D/G/N	-	+	
P	1951	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S								U	X	ES/ET	D/G/N	-	+	
P	1951	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S								U	X	ES/ET	D/G/N	-	+	
P	1952	Expired unobligated balance, start of year																					
P	1952	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			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/M	F			X	SEQ/XXX		E	K/N	ES/ET	N	+	-	
P	1952	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D/M	F			X	SEQ/XXX		E	K/N	ES/ET	N	+	-	
P	1952	420100	Total Actual Resources - Collected	B	D/C												E	K/N	ES/ET	N	+	-	
P	1952	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M	E/F			X			E	K/N	ES/ET	N	+	-	
P	1952	422200	Unfilled Customer Orders With Advance	B	D/C					D/M	E/F/N			X			E	K/N	ES/ET	N	+	-	
P	1952	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X			E	K/N	ES/ET	N	+	-	
P	1952	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M	E/F			X			E	K/N	ES/ET	N	+	-	
P	1952	428700	Other Federal Receivables	B	D					D/M				X			E	K/N	ES/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	Addl. Info.
P	1952	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	K/N		ES/ET	N	+	-	
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	+	-	
P	1952	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	K/N		ES/ET	N	+	-	
P	1953	Expired unobligated balance, end of year																					
P	1953	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E							B/P/X		E	N		ES/ET	D/G/N	-	+	
P	1954	Unobligated balance canceling																					
P	1954	435500	Cancellation of Appropriation From Unavailable Receipts	E	C					D/M				X		E	K		ES/ET	N	-	+	
P	1954	435600	Cancellation of Appropriation From Invested Balances	E	C					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/M				X		E	K		ES/ET	N	-	+	
P	1955	Other balances withdrawn and returned to general fund																					
P	1955	435000	Canceled Authority	E	C					D/M				X		U/E	X/K/N		ES/ET	N	-	+	
P	1955	435100	Partial or Early Cancellation of Authority	E	D/C					D/M				X		U/E	X/K/N		ES/ET	N	-	+	
S	STATUS OF BUDGETARY RESOURCES																						
S	New obligations and upward adjustments:																						
S	Direct:																						
S	2001	Category A (by quarter)																					
S	2001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2001	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	1
S	2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A			M				X		U	N		EP/ER	D/G	+	-	1
S	2001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
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	-	+	
S	2001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2001	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S	2001	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A			M				X		U	N		EP/ER	D/G	-	+	
S	2001	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	A			D/M			BAL/NEW	X		U	N		EG/ER	N	-	+	1
S	2001	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	A			D/M			BAL/NEW	X		U	N		EG/ER	N	+	-	1
S	2001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
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	-	+	

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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	2002	Category B (by project)																					
S	2002	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1, 4
S	2002	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1, 4
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
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
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	1, 4
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	B			M				X		U		N	EP/ER	D/G	+	-	1, 4
S	2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
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
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
S	2002	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1, 4
S	2002	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1, 4
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
S	2002	490200	Delivered Orders - Obligations, Paid	E	D/C	D	B			M				X		U		N	EP/ER	D/G	-	+	4
S	2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	B							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
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
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
S	2003	Exempt from apportionment																					
S	2003	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2003	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	1
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	E			M				X		U		N	EP/ER	D/G	+	-	1
S	2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
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	-	+	
S	2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2003	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S	2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	E			M				X		U		N	EP/ER	D/G	-	+	
S	2003	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	E			D/M			BAL/NEW	X		U		N	EG/ER	N	-	+	1
S	2003	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	E			D/M			BAL/NEW	X		U		N	EG/ER	N	+	-	1
S	2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
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	-	+	
S	2004	Direct obligations (total)																					
S		This line is calculated. Equals sum of lines 2001 through 2003.																					

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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			Reimbursable:																				
S	2101		Category A (by quarter)																				
S	2101	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2101	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S	2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			M				X		U	N		EP/ER	D/G	-	+	1
S	2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	A			M				X		U	N		EP/ER	D/G	+	-	1
S	2101	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			M				X		U	N		EP/ER	D/G	-	+	
S	2101	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2101	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S	2101	490200	Delivered Orders - Obligations, Paid	E	D/C	R	A			M				X		U	N		EP/ER	D/G	-	+	
S	2101	490800	Authority Outlaid Not Yet Disbursed	E	D/C	R	A			D/M			BAL/NEW	X		U	N		EG/ER	N	-	+	1
S	2101	490800	Authority Outlaid Not Yet Disbursed	B	D/C	R	A			D/M			BAL/NEW	X		U	N		EG/ER	N	+	-	1
S	2101	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	A							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	A			M				X		U	N		EP/ER	D/G	-	+	
S	2102		Category B (by project)																				
S	2102	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1, 4
S	2102	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1, 4
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
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
S	2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			M				X		U	N		EP/ER	D/G	-	+	1, 4
S	2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	B			M				X		U	N		EP/ER	D/G	+	-	1, 4
S	2102	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
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
S	2102	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			M				X		U	N		EP/ER	D/G	-	+	4
S	2102	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1, 4
S	2102	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1, 4
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
S	2102	490200	Delivered Orders - Obligations, Paid	E	D/C	R	B			M				X		U	N		EP/ER	D/G	-	+	4
S	2102	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
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
S	2102	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	B			M				X		U	N		EP/ER	D/G	-	+	4
S	2103		Exempt from apportionment																				

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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	2103	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2103	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S	2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			M				X		U	N		EP/ER	D/G	-	+	1
S	2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	E			M				X		U	N		EP/ER	D/G	+	-	1
S	2103	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2103	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			M				X		U	N		EP/ER	D/G	-	+	
S	2103	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2103	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S	2103	490200	Delivered Orders - Obligations, Paid	E	D/C	R	E			M				X		U	N		EP/ER	D/G	-	+	
S	2103	490800	Authority Outlayed Not Yet Disbursed	E	D/C	R	E			D/M			BAL/NEW	X		U	N		EG/ER	N	-	+	1
S	2103	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	E			D/M			BAL/NEW	X		U	N		EG/ER	N	+	-	1
S	2103	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2103	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	E			M				X		U	N		EP/ER	D/G	-	+	
S	2104	Reimbursable obligations (total)																					
S		This line is calculated. Equals sum of lines 2101 through 2103.																					
S	2170	New obligations, unexpired accounts																					
S	2170	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2170	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	N		EP/ER	D/G	-	+	1
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X		U	N		EP/ER	D/G	+	-	1
S	2170	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2170	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	X/N		EP/ER	D/G	-	+	
S	2170	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2170	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S	2170	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	N		EP/ER	D/G	-	+	
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
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
S	2170	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S	2170	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		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	2180		Obligations ("upward adjustments"), expired accounts																				
S	2180	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	-	+	1
S	2180	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	1
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
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
S	2180	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
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	-	+	
S	2180	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	2180	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
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	-	+	
S	2180	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
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	-	+	
S	2190		New obligations and upward adjustments (total)																				
S			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.																				
S			Unobligated balance:																				
S			Apportioned, unexpired accounts:																				
S	2201		Available in the current period																				
S	2201	451000	Apportionments	E	D/C	D/R				A						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2201	461000	Allotments - Realized Resources	E	D/C	D/R				A						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2201	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R				A						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2202		Available in subsequent periods																				
S	2202	451000	Apportionments	E	D/C	D/R				S						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2202	459000	Apportionments - Anticipated Resources - Programs Subject to	E	D/C	D/R				S						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2202	461000	Allotments - Realized Resources	E	D/C	D/R				S						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2202	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R				S						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2203		Anticipated (+ or -)																				
S	2203	459000	Apportionments - Anticipated Resources - Programs Subject to	E	D/C	D/R				A						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S			Exempt from apportionment, unexpired accounts																				
S	2301		Available in the current period																				
S	2301	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R				A				B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2301	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R				A						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2302		Available in subsequent periods																				

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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	2302	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			S					B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2302	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2302	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2303	Anticipated (+ or -)																					
S	2303	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			A							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S		Unapportioned, unexpired accounts																					
S	2401	Deferred																					
S	2401	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2402	Withheld pending rescission																					
S	2402	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2403	Other																					
S	2403	406000	Anticipated Collections From Non-Federal Sources	E	C	D/R	A/B/E			D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2403	407000	Anticipated Collections From Federal Sources	E	C	D/R	A/B/E			D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2403	421000	Anticipated Reimbursements and Other Income	E	C	D/R	A/B/E			D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2403	421500	Anticipated Expenditure Transfers from Trust Funds	E	C	D/R	A/B/E			D/M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2403	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	D/R	A/B/E									U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	2403	445000	Unapportioned Authority	E	D/C	D/R								B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2403	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E									U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2403	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	E	D/C	D	E									U		N	EG/EP	N	-	+	
S	2412	Unexpired unobligated balance: end of year																					
S		This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403 (for unexpired accounts only). The amount on this line is excluded from the total on line 2500.																					
S	2413	Expired unobligated balance: end of year																					
S	2413	445000	Unapportioned Authority	E	D/C	D/R								B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2413	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E							B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2490	Unobligated balance, end of year (total)																					
S		This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, and 2413. Also equals the sum of the amounts on lines 2412 and 2413.																					
S	2500	Total budgetary resources																					
S		This line is calculated. Equals sum of lines 2001 through 2403, and 2413. This amount equals the amount on line 1910.																					
S		Memorandum (non-add) entries:																					
S	2501	Subject to apportionment - excluding anticipated amounts																					

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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	2501	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R										U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R										U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	445000	Unapportioned Authority	E	D/C	D/R								B/P/X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	445000	Unapportioned Authority	E	D/C	D/R								B/P		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	451000	Apportionments	E	D/C	D/R			A/S							U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	461000	Allotments - Realized Resources	E	D/C	D/R			A/S							U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B									U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	465000	Allotments - Expired Authority	E	D/C	D/R	A/B							B/P/X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S							U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2501	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S	2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			M				X		U	N		EP/ER	D/G	-	+	1
S	2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B			M				X		U	N		EP/ER	D/G	+	-	1
S	2501	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			D/M			BAL	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			M				X		U	N		EP/ER	D/G	-	+	
S	2501	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2501	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S	2501	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			M				X		U	N		EP/ER	D/G	-	+	
S	2501	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A			D/M			BAL/NEW	X		U	N		EG	N	-	+	1
S	2501	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A			D/M			BAL/NEW	X		U	N		EG	N	+	-	1
S	2501	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2501	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			D/M				X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2501	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			M				X		U	N		EP/ER	D/G	-	+	
S	2502	Exempt from apportionment - excluding anticipated amounts																					
S	2502	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S					B/P/X		U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	E									U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	E	D/C	D	E									U	N		EG/EP	N	-	+	
S	2502	465000	Allotments - Expired Authority	E	D/C	D/R	E							B/P/X		E	K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S							U	X/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2502	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S	2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	E			D/M			BAL/NEW	X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			M				X		U	N		EP/ER	D/G	-	+	1
S	2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	E			M				X		U	N		EP/ER	D/G	+	-	1
S	2502	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	E							X		U/E	X/K/N		EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			D/M			BAL	X		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	2502	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			M				X		U		N	EP/ER	D/G	-	+	
S	2502	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S	2502	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S	2502	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	E			D/M			BAL/NEW	X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2502	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	E			M				X		U		N	EP/ER	D/G	-	+	
S	2502	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	E			D/M			BAL/NEW	X		U		N	EG/ER	N	-	+	1
S	2502	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	E			D/M			BAL/NEW	X		U		N	EG/ER	N	+	-	1
S	2502	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2502	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	E			D/M				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2502	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	E			M				X		U		N	EP/ER	D/G	-	+	
S	2503	Direct unobligated balance, end of year - excluding anticipated amounts																					
S	2503	442000	Unapportioned Authority - Pending Rescission	E	D/C	D										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2503	443000	Unapportioned Authority - OMB Deferral	E	D/C	D										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2503	445000	Unapportioned Authority	E	D/C	D								B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	445000	Unapportioned Authority	E	D/C	D								B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	451000	Apportionments	E	D/C	D			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	461000	Allotments - Realized Resources	E	D/C	D			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S					B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	463000	Funds Not Available for Commitment/Obligation	E	D/C	D	A/B/E									U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	E	D/C	D	E									U		N	EG/EP	N	-	+	
S	2503	465000	Allotments - Expired Authority	E	D/C	D	A/B/E							B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	470000	Commitments - Programs Subject to Apportionment	E	D/C	D			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2503	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	Reimbursable unobligated balance, end of year - excluding anticipated amounts																					
S	2504	442000	Unapportioned Authority - Pending Rescission	E	D/C	R										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2504	443000	Unapportioned Authority - OMB Deferral	E	D/C	R										U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2504	445000	Unapportioned Authority	E	D/C	R								B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	445000	Unapportioned Authority	E	D/C	R								B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	451000	Apportionments	E	D/C	R			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	461000	Allotments - Realized Resources	E	D/C	R			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	462000	Unobligated Funds Exempt From Apportionment	E	D/C	R			A/S					B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	463000	Funds Not Available for Commitment/Obligation	E	D/C	R	A/B/E									U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	465000	Allotments - Expired Authority	E	D/C	R	A/B/E							B/P/X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	470000	Commitments - Programs Subject to Apportionment	E	D/C	R			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S	2504	472000	Commitments - Programs Exempt From Apportionment	E	D/C	R			A/S							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	CHANGE IN OBLIGATED BALANCE																						
S/P	Unpaid obligations:																						
S/P	3000	Unpaid obligations, brought forward, Oct 1																					
S/P	3000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	3000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)																					
S/P	3001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3010	New obligations, unexpired accounts																					
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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
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
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S/P	3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
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	-	+	
S/P	3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
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
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
S/P	3010	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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	-	+	
S/P	3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3011	Obligations ("upward adjustments"), expired accounts																					
S/P	3011	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3011	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
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
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
S/P	3011	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
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	-	+	
S/P	3011	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	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	Info.
S/P	3011	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
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	-	+	
S/P	3011	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
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	-	+	
S/P	3020	Outlays (gross) (-)																					
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
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
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1
S/P	3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1
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	+	-	
S/P	3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	
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	+	-	
S/P	3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	
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
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
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	+	-	
S/P	3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U/E	N	EP/ER	D/G	+	-	
S/P	3030	Unpaid obligations transferred to other accounts (-)																					
S/P	3030	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D							F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3030	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D							F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3031	Unpaid obligations transferred from other accounts																					
S/P	3031	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	C							F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3031	493100	Delivered Orders - Obligations Transferred, Unpaid	E	C							F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3040	Recoveries of prior year unpaid obligations, unexpired accounts (-)																					
S/P	3040	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3040	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3041	Recoveries of prior year unpaid obligations, expired accounts (-)																					
S/P	3041	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3041	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3050	Unpaid obligations, end of year																					
S/P	3050	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E	D/C	D/R	A/B/E							B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P			Uncollected payments:																				
S/P	3060		Uncollected pymts, Fed sources, brought forward, Oct 1 (-)																				
S/P	3060	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	428300	Interest Receivable From Treasury	B	D/C					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	428500	Receivable From the Liquidating Fund	B	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	428600	Receivable From the Financing Fund	B	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3060	428700	Other Federal Receivables	B	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061		Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)																				
S/P	3061	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		B/P		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3061	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3061	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	D/G/N	-	+	
S/P	3070		Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																				
S/P	3070	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3070	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3070	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3070	428300	Interest Receivable From Treasury	E	D/C					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	428300	Interest Receivable From Treasury	B	D/C					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3070	428500	Receivable From the Liquidating Fund	E	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	428500	Receivable From the Liquidating Fund	B	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	Add. Info.
S/P	3070	428600	Receivable From the Financing Fund	E	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	428600	Receivable From the Financing Fund	B	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3070	428700	Other Federal Receivables	E	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	3070	428700	Other Federal Receivables	B	D					D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																					
S/P	3071	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/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	E	D/C					D/M				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/C					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3071	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3071	428300	Interest Receivable From Treasury	E	D/C					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	428300	Interest Receivable From Treasury	B	D/C					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3071	428500	Receivable From the Liquidating Fund	E	D					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	428500	Receivable From the Liquidating Fund	B	D					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3071	428600	Receivable From the Financing Fund	E	D					D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	3071	428600	Receivable From the Financing Fund	B	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	E	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/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	3080	Uncollected pymts, Fed sources transferred to other accounts																					
S/P	3080	419900	Transfer of Expired Expenditure Transfers - Receivable	E	C							F		X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3080	423000	Unfilled Customer Orders Without Advance - Transferred	E	C					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3080	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C					D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3080	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	C					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3080	423400	Other Federal Receivables - Transferred	E	C					D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3081	Uncollected pymts, Fed sources transferred from other accounts (-)																					
S/P	3081	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D							F		X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	3081	423000	Unfilled Customer Orders Without Advance - Transferred	E	D					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3081	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D					D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3081	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D					D/M		E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3081	423400	Other Federal Receivables - Transferred	E	D					D/M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	Uncollected pymts, Fed sources, end of year (-)																					
S/P	3090	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							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					D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	3090	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	428500	Receivable From the Liquidating Fund	E	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	428600	Receivable From the Financing Fund	E	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	3090	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	D/G/N	-	+	
S/P	3090	428700	Other Federal Receivables	E	D					D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P			Memorandum (non-add) entries:																				
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, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3050 and 3090.																				
S/P			BUDGET AUTHORITY AND OUTLAYS, NET																				
S/P			Discretionary:																				
S/P			Gross budget authority and outlays:																				
S/P	4000		Budget authority, gross																				
S			This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1153, 1170 through 1176, 1300 through 1330, 1500 through 1531, and 1700 through 1742].																				
P			This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1135, 1137 through 1139, 1170 through 1175, 1300 through 1320, 1500 through 1522, and 1700 through 1728].																				
S/P			Outlays, gross																				
S/P	4010		Outlays from new discretionary authority																				
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
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
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	-	+	
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
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
S/P	4011		Outlays from discretionary balances																				
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
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
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	-	+	
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	-	+	

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	4011	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			BAL	X		U	U	N	EG/ER	N	-	+	1
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
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	-	+	
S/P	4020		Outlays, gross (total)																				
S/P			This line is calculated. Equals sum of lines 4010 through 4011.																				
S/P			Offsets against gross budget authority and outlays:																				
S/P			Offsetting collections (collected) from:																				
S/P	4030		Federal sources (-)																				
S/P	4030	421200	Liquidation of Deficiency - Offsetting Collections	E	D					D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	422200	Unfilled Customer Orders With Advance	E	D/C					D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4030	422200	Unfilled Customer Orders With Advance	B	D/C					D		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4030	425200	Reimbursements and Other Income Earned - Collected	E	D/C					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/C					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/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	427500	Actual Collections From Liquidating Fund	E	D					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	427600	Actual Collections From Financing Fund	E	D					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	427700	Other Actual Collections - Federal	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					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		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4031		Interest on Federal securities (-)																				
S/P	4031	427300	Interest Collected From Treasury	E	D/C					D				X		U	U	X/N	EG/EP/ER/TR	N	-	+	
S/P	4031	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X		U	U	X/N	EP/ER/TR	N	-	+	
S/P	4033		Non-Federal sources (-)																				
S/P	4033	421200	Liquidation of Deficiency - Offsetting Collections	E	D					D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4033	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4033	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/N		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/C					D		E/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/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426200	Actual Collections of Loan Principal	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426300	Actual Collections of Loan Interest	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426400	Actual Collections of Rent	E	D					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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	4033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4034	Offsetting governmental collections (-)																					
S/P	4034	421200	Liquidation of Deficiency - Offsetting Collections	E	D					D		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4034	426000	Actual Collections of "governmental-type" Fees	E	D					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4034	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4040	Offsets against gross budget authority and outlays (total) (-)																					
S/P		This line is calculated. Equals the sum of lines 4030 through 4034.																					
S/P		Additional offsets against gross budget authority only:																					
S/P	4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																					
S/P	4050	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/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	E	D/C					D				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/C					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	428300	Interest Receivable From Treasury	E	D/C					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	428300	Interest Receivable From Treasury	B	D/C					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	428500	Receivable From the Liquidating Fund	E	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	428500	Receivable From the Liquidating Fund	B	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	428600	Receivable From the Financing Fund	E	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	428600	Receivable From the Financing Fund	B	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	4050	428700	Other Federal Receivables	E	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	4050	428700	Other Federal Receivables	B	D					D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																					
S	4051	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				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/C					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	428300	Interest Receivable From Treasury	E	D/C					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	428300	Interest Receivable From Treasury	B	D/C					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	428500	Receivable From the Liquidating Fund	E	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	428500	Receivable From the Liquidating Fund	B	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	428600	Receivable From the Financing Fund	E	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	428600	Receivable From the Financing Fund	B	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4051	428700	Other Federal Receivables	E	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	428700	Other Federal Receivables	B	D					D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	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/Nofed	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		Offsetting collections credited to expired accounts																					
P	4052	421200	Liquidation of Deficiency - Offsetting Collections	E	D					D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1	
P	4052	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1	
P	4052	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/F/N		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/C					D		E/F/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/C					D				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				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426100	Actual Collections of Business-Type Fees	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426200	Actual Collections of Loan Principal	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426300	Actual Collections of Loan Interest	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426400	Actual Collections of Rent	E	D					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	427500	Actual Collections From Liquidating Fund	E	D					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	427600	Actual Collections From Financing Fund	E	D					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	427700	Other Actual Collections - Federal	E	D/C					D				X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
P	4052	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					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		E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-		
S/P	4053		Recoveries of prior paid obligations, unexpired accounts																					
S/P	4053	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					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		E/F/N		X			U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4054		Recoveries of prior paid obligations, expired accounts																					
S	4054	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					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		E/F/N		X			E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4055		Anticipated offsetting collections (+ or -)																					
S	4055	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			S		D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4055	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4055	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4055	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4055	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4055	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D/R	A/B/E			D							U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2

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	4060		Additional offsets against budget authority only (total)																				
S			This line is calculated. Equals sum of lines 4050, 4051, 4053, 4054 and 4055.																				
P			This line is calculated. Equals sum of lines 4050 and 4053.																				
S/P	4070		Budget authority, net (discretionary)																				
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 and 4055.																				
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		Outlays, net (discretionary)																				
S/P			This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																				
S/P			Mandatory:																				
S/P			Gross budget authority and outlays:																				
S/P	4090		Budget authority, gross																				
S			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1276, 1400 through 1430, 1600 through 1631, and 1800 through 1842].																				
P			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1239, 1270 through 1275, 1400 through 1423, 1600 through 1622, and 1800 through 1827].																				
S/P			Outlays, gross																				
S/P	4100		Outlays from new mandatory authority																				
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
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
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	-	+	
S/P	4100	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X		U	U	N	EG/ER	N	-	+	1
S/P	4100	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X		U	U	N	EG/ER	N	+	-	1
S/P	4101		Outlays from mandatory balances																				
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
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
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	-	+	
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	-	+	
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	-	+	
S/P	4110		Outlays, gross (total)																				

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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	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
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
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	1
S/P	4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	+	-	1
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	-	+	
S/P	4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
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	-	+	
S/P	4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4110	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X		U	U	N	EG/ER	N	-	+	1
S/P	4110	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X		U	U	N	EG/ER	N	+	-	1
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	-	+	
S/P	4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X		U	U	N	EP/ER	D/G	-	+	
S/P			Offsets against gross budget authority and outlays:																				
S/P			Offsetting collections (collected) from:																				
S/P	4120		Federal sources (-)																				
S/P	4120	421200	Liquidation of Deficiency - Offsetting Collections	E	D					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	422200	Unfilled Customer Orders With Advance	E	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4120	422200	Unfilled Customer Orders With Advance	B	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4120	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	427500	Actual Collections From Liquidating Fund	E	D					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	427600	Actual Collections From Financing Fund	E	D					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	427700	Other Actual Collections - Federal	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4121		Interest on Federal securities (-)																				
S/P	4121	427300	Interest Collected From Treasury	E	D/C					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					M				X		U	U	X/N	EP/ER/TR	N	-	+	
S/P	4122		Interest on uninvested funds (-)																				
S/P	4122	427300	Interest Collected From Treasury	E	D/C					M				X		U	U	N	EP/ER	D/G	-	+	
S/P	4123		Non-Federal sources (-)																				
S/P	4123	421200	Liquidation of Deficiency - Offsetting Collections	E	D					M		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1

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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	4123	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4123	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426100	Actual Collections of Business-Type Fees	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426200	Actual Collections of Loan Principal	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426300	Actual Collections of Loan Interest	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426400	Actual Collections of Rent	E	D					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	426800	Interest Collected From Foreign Securities and Special Drawing Rights	E	D/C					M				X		U	U	N	EP	N	-	+	
S/P	4123	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M		N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4123	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4124		Offsetting governmental collections (-)																				
S/P	4124	421200	Liquidation of Deficiency - Offsetting Collections	E	D					M		E		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4124	426000	Actual Collections of "governmental-type" Fees	E	D					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4124	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
S/P	4130		Offsets against gross budget authority and outlays (total) (-)																				
S/P			This line is calculated. Equals the sum of lines 4120 through 4124.																				
S/P			Additional offsets against gross budget authority only:																				
S/P	4140		Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																				
S/P	4140	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	428300	Interest Receivable From Treasury	E	D/C					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	428300	Interest Receivable From Treasury	B	D/C					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	428500	Receivable From the Liquidating Fund	E	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	428500	Receivable From the Liquidating Fund	B	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	428600	Receivable From the Financing Fund	E	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	428600	Receivable From the Financing Fund	B	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S/P	4140	428700	Other Federal Receivables	E	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
S/P	4140	428700	Other Federal Receivables	B	D					M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
S	4141		Change in uncollected pymts, Fed sources, expired accounts (+ or -)																				
S	4141	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1

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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	Info.
S	4141	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	428300	Interest Receivable From Treasury	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	428300	Interest Receivable From Treasury	B	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	428500	Receivable From the Liquidating Fund	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	428500	Receivable From the Liquidating Fund	B	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	428600	Receivable From the Financing Fund	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	428600	Receivable From the Financing Fund	B	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S	4141	428700	Other Federal Receivables	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	428700	Other Federal Receivables	B	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
P	4142	Offsetting collections credited to expired accounts																					
P	4142	421200	Liquidation of Deficiency - Offsetting Collections	E	D					M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
P	4142	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
P	4142	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/F/N		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/C					M		E/F/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/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426000	Actual Collections of "governmental-type" Fees	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426100	Actual Collections of Business-Type Fees	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426200	Actual Collections of Loan Principal	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426300	Actual Collections of Loan Interest	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426400	Actual Collections of Rent	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	427500	Actual Collections From Liquidating Fund	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	427600	Actual Collections From Financing Fund	E	D					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	427700	Other Actual Collections - Federal	E	D/C					M				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M		F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4143	Recoveries of prior paid obligations, unexpired accounts																					
S/P	4143	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M		F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S/P	4143	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
S	4144	Recoveries of prior paid obligations, expired accounts																					
S	4144	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M		F/N		X		E		K/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	4144	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4145	Anticipated offsetting collections (+ or -)																					
S	4145	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	E	C			S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	4145	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	4145	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	4145	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	4145	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S	4145	421500	Anticipated Expenditure Transfers from Trust Funds	E	D	D/R	A/B/E			M						U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
S/P	4150	Additional offsets against budget authority only (total)																					
S	This line is calculated. Equals sum of lines 4140, 4141, 4143, 4144 and 4145.																						
P	This line is calculated. Equals sum of lines 4140 and 4143.																						
S/P	4160	Budget authority, net (mandatory)																					
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 4145.																						
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	Outlays, net (mandatory)																					
S/P	This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																						
S/P	Budget authority and outlays, net (total):																						
S/P	4180	Budget authority, net (total)																					
S/P	This line is calculated. Equals sum of lines 4070 and 4160.																						
S/P	4190	Outlays, net (total)																					
S/P	This line is calculated. Equals sum of lines 4080 and 4170.																						
P	MEMORANDUM (NON-ADD) ENTRIES																						
P	Investments in Federal securities:																						
P	5000	Total investments, SOY: Federal securities: Par value																					
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	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-		
P	5000	162000	Investments in Securities Other Than the Bureau of the Fiscal Service	B	D/C							F				U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	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	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	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	Total investments, EOY: Federal securities: Par value																					
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	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	162000	Investments in Securities Other Than the Bureau of the Fiscal Service	E	D/C							F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C							F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P		Investments in non-Federal securities:																					
P	5010	Total investments, SOY: non-Federal securities: Market value																					
P	5010	161800	Market Adjustment - Investments	B	D/C							E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5010	162000	Investments in Securities Other Than the Bureau of the Fiscal Service	B	D/C							E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service	B	D/C							N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	B	D/C							N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5011	Total investments, EOY: non-Federal securities: Market value																					
P	5011	161800	Market Adjustment - Investments	E	D/C							E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service	E	D/C							E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5011	162100	Discount on Securities Other Than the Bureau of the Fiscal Service	E	D/C							N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5011	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	E	D/C							N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P		Contract authority:																					
P	5050	Unobligated balance, SOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5051	Unobligated balance, EOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5052	Obligated balance, SOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5053	Obligated balance, EOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5054	Fund balance in excess of liquidating requirements, SOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					
P	5055	Fund balance in excess of liquidating requirements, EOY: Contract authority																					
P		This line is not required to be supported by the USSGL.																					

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	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	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	5082		Borrowing (-)																				
P	5082	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B		D/M		F		X	SEQ/XXX		U	X/N	ES/ET	N	-	+	
P	5082	414500	Borrowing Authority Converted to Cash	E	C						F/P/T						U	X/N	ES/ET	N	+	-	
P			Unavailable unobligated balances:																				
P	5090		Unexpired unavailable balance, SOY: Offsetting collections																				
P	5090	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P			U	X/N	EG/EP/ER	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		U	X/N	EG/TR	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		U	X/N	EP/ER	N	-	+	
P	5090	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		U	X/N	ET	N	-	+	
P	5090	438300	Temporary Reduction - Prior-Year Balances	E	D/C			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			S		D/M				X	ATB/OTR/SEQ		U	X/N	EG/TR	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			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			S		D/M				X	OTR/SEQ		U	X/N	EP/ER	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P	OTR/SEQ		U	X/N	EP/ER	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D/M				X	SEQ		U	X/N	ET	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P	SEQ		U	X/N	ET	N	-	+	
P	5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	SEQ		U	X/N	ES	N	-	+	
P	5090	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		D/M				X			U	X/N	EG/EP/ER	N	-	+	
P	5090	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			U	X/N	EG/EP/ER	N	-	+	
P	5091		Expiring unavailable balance: Offsetting collections (-)																				
P	5091	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					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/M				X			U	X	EG/EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		U	X	EG/TR	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		U	X	EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		U	X	ET	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	ATB/OTR/SEQ		U	X	EG/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.
P	5091	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	OTR/SEQ		U	X	EP/ER	N	+	-	
P	5091	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	SEQ		U	X	ET	N	+	-	
P	5091	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D/M				P	OTR/SEQ		U	X	EG/EP/ER/TR	N	+	-	
P	5091	438300	Temporary Reduction - Prior-Year Balances	E	C			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			S		D/M				P/X	ATB/OTR/SEQ		U	X	EG/TR	N	+	-	
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	OTR/SEQ		U	X	EP/ER	N	+	-	
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	SEQ		U	X	ET	N	+	-	
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			U	X	EG/EP/ER	N	+	-	
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D/M				X			U	X	EG/EP/ER	N	+	-	
P	5092	Unexpired unavailable balance, EOY: Offsetting collections																					
P	5092	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					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/M				X			U	N	EG/EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		U	N	EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		U	N	ET	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C			S		M				X	SEQ		U	N	ES	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	OTR/SEQ		U	N	EP/ER	N	-	+	
P	5092	438200	Temporary Reduction - New Budget Authority	E	C			S		D/M				X	SEQ		U	N	ET	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D/M				P	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+	
P	5092	438300	Temporary Reduction - Prior-Year Balances	E	C			S		D/M				X	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+	
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+	
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	OTR/SEQ		U	N	EP/ER	N	-	+	
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	SEQ		U	N	ET	N	-	+	
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				X	SEQ		U	N	ES	N	-	+	
P	5092	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			U	N	EG/EP/ER	N	-	+	
P	5092	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D/M				X			U	N	EG/EP/ER	N	-	+	
P		Equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 5091.																					
P	5093	Expired unavailable balance, SOY: Offsetting collections																					
P	5093	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P			E	K/N	EG	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		E	K/N	EP/ER	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		E	K/N	ET	N	-	+	
P	5093	438300	Temporary Reduction - Prior-Year Balances	E	D/C			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			S		D/M				X	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			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			S		D/M				X	OTR/SEQ		E	K/N	EP/ER	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P	OTR/SEQ		E	K/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	Addl. Info.
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D/M				X	SEQ		E	K/N	ET	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P	SEQ		E	K/N	ET	N	-	+	
P	5093	439800	Offsetting Collections Temporarily Precluded From Obligation	B	C			S		D/M				X			E	K/N	EG	N	-	+	
P	5093	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			E	K/N	EG	N	-	+	
P	5094	Canceling unavailable balance: Offsetting collections (-)																					
P	5094	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P			E	K	EG	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		E	K	EG/TR	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		E	K	EP/ER	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		E	K	ET	N	+	-	
P	5094	438300	Temporary Reduction - Prior-Year Balances	E	D/C			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			S		D/M				P/X	ATB/OTR/SEQ		E	K	EG/TR	N	+	-	
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	OTR/SEQ		E	K	EP/ER	N	+	-	
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	SEQ		E	K	ET	N	+	-	
P	5094	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			E	K	EG	N	+	-	
P	5094	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D/M				X			E	K	EG	N	+	-	
P	5095	Expired unavailable balance, EOY: Offsetting collections																					
P	5095	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P			E	N	EG	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	OTR/SEQ		E	N	EP/ER	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	SEQ		E	N	ET	N	-	+	
P	5095	438300	Temporary Reduction - Prior-Year Balances	E	D/C			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			S		D/M				P/X	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	OTR/SEQ		E	N	EP/ER	N	-	+	
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P/X	SEQ		E	N	ET	N	-	+	
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P			E	N	EG	N	-	+	
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		D/M				X			E	N	EG	N	-	+	
P		Equals the amount on line 5093 minus the amount on line 5094																					
P	5096	Unexpired unavailable balance, SOY: Appropriations																					
P	5096	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D/M				P	SEQ		U	X/N	EP/ER	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D/M				X	SEQ		U	X/N	EP/ER	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D/M				P	SEQ		U	X/N	EP/ER	N	-	+	
P	5097	Expiring unavailable balance: Appropriations (-)																					
P	5097	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D/M				P	SEQ		U	X	EP/ER	N	+	-	
P	5097	438200	Temporary Reduction - New Budget Authority	E	C			P		D/M				X	SEQ		U	X	EP/ER	N	+	-	
P	5097	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D/M				P/X	SEQ		U	X	EP/ER	N	+	-	
P	5098	Unexpired unavailable balance, EOY: Appropriations																					
P	5098	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D/M				P	SEQ		U	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	Addl. Info.
P	5098	438200	Temporary Reduction - New Budget Authority	E	C			P		D/M				X	SEQ		U	N	EP/ER	N	-	+	
P	5098	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D/M				P/X	SEQ		U	N	EP/ER	N	-	+	
P			Equals the amount on line 5096 minus the sum of the amounts on lines 1102, 1132, 1203, 1232, and 5097 for revolving funds only.																				
P	5099		Unexpired unavailable balance, SOY: Contract authority																				
P	5099	438200	Temporary Reduction - New Budget Authority	E	D/C			C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5099	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			C		D/M				X	SEQ		U	N	ES/ET	N	-	+	
P	5099	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5100		Unexpired unavailable balance, EOY: Contract authority																				
P	5100	438200	Temporary Reduction - New Budget Authority	E	D/C			C		D/M				P	SEQ		U	N	ES/ET	N	-	+	
P	5100	438200	Temporary Reduction - New Budget Authority	E	C			C		D/M				X	SEQ		U	N	ES/ET	N	-	+	
P	5100	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			C		D/M				P/X	SEQ		U	N	ES/ET	N	-	+	
P			Equals the amount on line 5099 minus the sum of the amounts on lines 1603 and 1621.																				
P	5101		Unexpired unavailable balance, SOY: Borrowing authority																				
P	5101	438200	Temporary Reduction - New Budget Authority	E	D/C			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			B		D/M	F/P/T			X	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			B		D/M	F/P/T			P	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5101	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	C			B		M				X			U	N	EP	N	-	+	
P	5101	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			B		M				B/P			U	N	EP	N	-	+	
P	5102		Unexpired unavailable balance, EOY: Borrowing authority																				
P	5102	438200	Temporary Reduction - New Budget Authority	E	D/C			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			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			B		D/M	F/P/T			P/X	SEQ		U	N	EP/ER/ES/ET	N	-	+	
P	5102	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			B		M				B/P			U	N	EP	N	-	+	
P	5102	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	C			B		M				X			U	N	EP	N	-	+	
P			Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e., only previously sequestered amount) and 1421.																				
P	5103		Unexpired unavailable balance, SOY: Fulfilled purpose																				
P	5103	436000	Appropriation Purpose Fulfilled - Balance Not Available	B	C									X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P	5104		Unexpired unavailable balance, EOY: Fulfilled purpose																				
P	5104	436000	Appropriation Purpose Fulfilled - Balance Not Available	E	C									P/X			U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P			International Monetary Fund:																				
P	5110		IMF quota reserve tranche increase (P.L. xxx-xxx)																				

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	5110	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	E	D/C									X			U	N	EG	N	+	-	
P	5111	IMF quota letter of credit increase (P.L. xxx-xxx)																					
P	5111	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	E	D/C									X			U	N	EG	N	+	-	
P	5112	IMF quota reserve tranche, total																					
P	5112	119333	International Monetary Fund - Reserve Position	E	D/C												U	N	EG	N	+	-	
P	5113	IMF quota letter of credit, total																					
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	New Arrangements to Borrow (P.L. xxx-xxx)																					
P	5114	411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow	E	D												U	N	EG	N	+	-	
P	5115	New Arrangements to Borrow (exchange rate)																					
P	5115	411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	E	D												U	N	EG	N	+	-	
P	5116	New Arrangements to Borrow, total																					
P	5116	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	E	D/C									X			U	N	EG	N	-	+	
P	Discretionary mandated transfers:																						
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.																						
P	UNFUNDED DEFICIENCIES																						
P	7000	Unfunded deficiency, start of year (-)																					
P	This line is not required to be supported by the USSGL at this time, but will be required in the future.																						
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.																						

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	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.																				
P	7020		Unfunded deficiency, end of year (-)																				
S/P			FOOTNOTES AND ADDITIONAL INFORMATION:																				
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 yearend preclosing trial balance.																				



Treasury Financial Manual

Part 1, Section VI: USSGL Crosswalks to Reclassified Statements

This section includes crosswalks for use in fiscal 2017 GTAS Reporting. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*. Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by Fiscal Service:

Section VI	Page Number
USSGL Crosswalk Reclassified Balance Sheet (RBS)	VI RBS - 1
USSGL Crosswalk Reclassified Statement of Net Cost (RSNC)	VI RSNC - 1
USSGL Crosswalk Reclassified Statement of Operations and Changes in Net Position (RSOCNP)	VI RSOCPN - 1

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
1	Assets						
2	Non-federal						
2.1	Cash and other monetary assets						
2.1	110100	General Fund of the U.S. Government's Operating Cash	E	N	GA/MR	U	
2.1	110300	Restricted Operating Cash	E	N	GA/MR	U	
2.1	110900	Checks Outstanding	E	N	GA/MR	U	
2.1	111000	Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.1	112000	Imprest Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.1	112500	U.S. Debit Card Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.1	113000	Funds Held Outside of Treasury - Budgetary	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.1	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	DF	E/U	
2.1	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	GA/MR	U	
2.1	119000	Other Cash	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.1	119090	Other Cash - International Monetary Fund	E		EG	U	
2.1	119305	International Monetary Fund - Letter of Credit	E		EG	U	
2.1	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		EG	U	
2.1	119307	International Monetary Fund - Dollar Deposits with the IMF	E		EG	U	
2.1	119309	International Monetary Fund - Currency Holdings	E		EG	U	
2.1	119333	International Monetary Fund - Reserve Position	E		EG	U	
2.1	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.1	119500	Other Monetary Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.1	120000	Foreign Currency	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.1	120500	Foreign Currency Denominated Equivalent Assets	E	N	EP	E	
2.1	120900	Uninvested Foreign Currency	E	N	EP	E	
2.1	134400	Interest Receivable on Special Drawing Rights	E	N	EP	E	
2.1	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	EP	E	
2.1	153100	Seized Monetary Instruments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.1	153200	Seized Cash Deposited	E	N	DF	E/U	
2.2	Accounts and taxes receivable, net						
2.2	131000	Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.2	131900	Allowance for Loss on Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	132000	Funded Employment Benefit Contributions Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	132100	Unfunded FECA Benefit Contributions Receivable	E	N	EG	U	
2.2	132500	Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	132900	Allowance for Loss on Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	134000	Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U	
2.2	134300	Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	136300	Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	137300	Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.2	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	Loans receivable, net						
2.3	134100	Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	134500	Allowance for Loss on Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
2.3	135000	Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
2.3	135090	Loans Receivable - International Monetary Fund	E		EG	U	
2.3	135900	Allowance for Loss on Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		EG	U	
2.3	136100	Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	137100	Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	138000	Loans Receivable - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	139900	Allowance for Subsidy	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	155100	Foreclosed Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	155900	Foreclosed Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.3	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	Inventories and related property, net						
2.4	151100	Operating Materials and Supplies Held for Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	151400	Operating Materials and Supplies Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	151900	Operating Materials and Supplies - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152100	Inventory Purchased for Resale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152200	Inventory Held in Reserve for Future Sale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152300	Inventory Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152400	Inventory - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152500	Inventory - Raw Materials	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152600	Inventory - Work-in-Process	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152700	Inventory - Finished Goods	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	152900	Inventory - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	154100	Forfeited Property Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	154200	Forfeited Property Held for Donation or Use	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	154900	Forfeited Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	156900	Commodities - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	157100	Stockpile Materials Held in Reserve	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	157200	Stockpile Materials Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	159100	Other Related Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.4	159900	Other Related Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	Property, plant, and equipment, net						
2.5	171100	Land and Land Rights	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	171200	Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	171900	Accumulated Depreciation on Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
2.5	172000	Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	173000	Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	174000	Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	174900	Accumulated Depreciation on Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	175000	Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	175900	Accumulated Depreciation on Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	181000	Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	181900	Accumulated Depreciation on Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	182000	Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	182900	Accumulated Amortization on Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	183000	Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	183200	Internal-Use Software in Development	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	183900	Accumulated Amortization on Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	184000	Other Natural Resources	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	184900	Allowance for Depletion	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	189000	Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.5	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	Debt and equity securities						
2.6	134200	Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	134600	Allowance for Loss on Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	161800	Market Adjustment - Investments	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.6	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	3
2.6	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	3
2.6	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	3
2.6	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	3
2.6	167000	Foreign Investments	E	N	EP	E	
2.6	167100	Discount on Foreign Investments	E	N	EP	E	
2.6	167200	Premium on Foreign Investments	E	N	EP	E	
2.6	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	EP	E	
2.6	169000	Other Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	3
2.7	Investments in government-sponsored enterprises (for use by Treasury only)						
2.7	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.7	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.7	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.7	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.8	Other assets						
2.8	141000	Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
2.8	199000	Other Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	4
2.8	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
2.9	Total non-federal assets						
	This line is calculated. Equals sum of line 2.1 through 2.8.						
3	Federal						
3.1	Fund balance with Treasury (RC 40)/1						
3.1	101000	Fund Balance With Treasury	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	Federal investments (RC 01)/1						
3.2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	161800	Market Adjustment - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.2	169000	Other Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.3	Accounts receivable (RC 22)/1						
3.3	131000	Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	7
3.3	131900	Allowance for Loss on Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.3	199000	Other Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U	7
3.4	Accounts receivable, capital transfers (RC 12)/1						
3.4	192300	Contingent Receivable for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.4	192500	Capital Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.5	Interest receivable - investments (RC 02)/1						
3.5	134200	Interest Receivable - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.6	Interest receivable - loans and not otherwise classified (RC 04)/1						
3.6	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U	7
3.6	134100	Interest Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.7	Loans receivable (RC 17)/1						
3.7	135000	Loans Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	7
3.7	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	7
3.7	136100	Penalties and Fines Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
3.7	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.8	Transfers receivable (RC 27)/1						
3.8	133000	Receivable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.8	133500	Expenditure Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.9	Benefit program contributions receivable (RC 21)/1						
3.9	132000	Funded Employment Benefit Contributions Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.9	132100	Unfunded FECA Benefit Contributions Receivable	E	F	EG	U	7
3.10	Advances to others and prepayments (RC 23)/1						
3.10	141000	Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
3.11	Other assets (without reciprocals) (Line inactive for FY 2017) (RC 29)/1						
3.12	Asset for agency's custodial and non-entity liabilities (RC 46)/1						
3.12	198000	Asset for Agency's Custodial and Non-Entity Liabilities	E	F	GA	U	
3.13	Other assets (RC 30)/1						
3.13	192100	Receivable From Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.13	199000	Other Assets	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
3.13	199000	Other Assets	E	F	GA	E/U	
3.14	Total federal assets						
	This line is calculated. Equals sum of lines 3.1 through 3.13.						
4	Total assets						
	This line is calculated. Equals sum of lines 2.9 and 3.14.						
5	Liabilities:						
6	Non-federal						
6.1	Accounts payable						
6.1	211000	Accounts Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
6.1	212000	Disbursements in Transit	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.1	296000	Accounts Payable From Canceled Appropriations	E	N	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U	
6.2	Federal debt securities held by the public and accrued interest						
6.2	214100	Accrued Interest Payable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	214200	Accrued Interest Payable - Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.2	254000	Participation Certificates	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	Federal employee and veteran benefits payable						
6.3	219100	Employee Health Care Liability Incurred but Not Reported	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	221300	Employer Contributions and Payroll Taxes Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	221500	Other Post Employment Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	221700	Benefit Premiums Payable to Carriers	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	229000	Other Unfunded Employment Related Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	261000	Actuarial Pension Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	262000	Actuarial Health Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
6.3	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	265000	Actuarial FECA Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.3	269000	Other Actuarial Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.4	Environmental and disposal liabilities						
6.4	299500	Estimated Cleanup Cost Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.5	Benefits due and payable						
6.5	216000	Entitlement Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.6	Loan guarantee liabilities						
6.6	218000	Loan Guarantee Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.7	Liabilities to government-sponsored enterprises (for use by Treasury only)						
6.7	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.7	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.8	Insurance and guarantee program liabilities						
6.8	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	Other liabilities						
6.9	201000	Liability for Fund Balance With Treasury	E	N	GA	U	
6.9	213000	Contract Holdbacks	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	219000	Other Liabilities With Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	EP	E	
6.9	219300	Allocation of Special Drawing Rights (SDRs)	E	N	EP	E	
6.9	221000	Accrued Funded Payroll and Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	221100	Withholdings Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	222000	Unfunded Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	231000	Liability for Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	232000	Other Deferred Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	241000	Liability for Clearing Accounts	E	N	CF	E/U	
6.9	259000	Other Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	5, 6
6.9	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	291000	Prior Liens Outstanding on Acquired Collateral	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	292000	Contingent Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	294000	Capital Lease Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
6.9	298000	Custodial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	2
6.9	299000	Other Liabilities Without Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
6.10	Total non-federal liabilities						
	This line is calculated. Equals sum of lines 6.1 through 6.9.						
7	Federal						
7.1	Accounts payable (RC 22)/1						
7.1	211000	Accounts Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.1	212000	Disbursements in Transit	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.1	213000	Contract Holdbacks	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.1	217000	Subsidy Payable to the Financing Account	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.1	219000	Other Liabilities With Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.1	294000	Capital Lease Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.1	296000	Accounts Payable From Canceled Appropriations	E	F	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U	
7.1	299000	Other Liabilities Without Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U	
7.2	Accounts payable, capital transfers (RC 12)/1						
7.2	292300	Contingent Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.2	297000	Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.3	Federal debt (RC 01)/1						

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
7.3	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.3	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.3	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.3	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.3	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.3	254000	Participation Certificates	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.4	Interest payable - debt (RC 02)/1						
7.4	214200	Accrued Interest Payable - Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.5	Interest payable - loans and not otherwise classified (RC 04)/1						
7.5	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.5	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.6	Loans payable (RC 17)/1						
7.6	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.6	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.6	252000	Principal Payable to the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.6	259000	Other Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.7	Transfers payable (RC 27)/1						
7.7	215000	Payable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.7	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.8	Benefit program contributions payable (RC 21)/1						
7.8	221300	Employer Contributions and Payroll Taxes Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.8	221500	Other Post Employment Benefits Due and Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.8	222500	Unfunded FECA Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.8	229000	Other Unfunded Employment Related Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.9	Advances from others and deferred credits (RC 23)/1						
7.9	231000	Liability for Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	7
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1						
7.10	298000	Custodial Liability	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.10	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.11	Other liabilities (without reciprocals) (RC 29)/1						
7.11	221300	Employer Contributions and Payroll Taxes Payable	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.11	222500	Unfunded FECA Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.11	229000	Other Unfunded Employment Related Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.11	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	Z	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.11	241000	Liability for Clearing Accounts	E	Z	CF	E/U	
7.11	298000	Custodial Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.11	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.11	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	
7.12	Liability for fund balance with Treasury (RC 40)/1						
7.12	201000	Liability for Fund Balance With Treasury	E	F	GA	U	
7.12	209010	Liability for Fund Balance While Awaiting a Warrant	E	F	GA	U	
7.13	Other liabilities (RC 30)/1						
7.13	259000	Other Debt	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	
7.13	299000	Other Liabilities Without Related Budgetary Obligations	E	F	GA	E/U	
7.13	299000	Other Liabilities Without Related Budgetary Obligations	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U	

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Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
7.14	Total federal liabilities						
	This line is calculated. Equals sum of lines 7.1 through 7.13.						
8	Total liabilities						
	This line is calculated. Equals sum of lines 6.10 and 7.14.						
9	Net position:						
9.1	Net Position - funds from dedicated collections						
9.1	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EG/EM/EP/ER/ES/ET/TR	E	
9.1	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	E	
9.1	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	561000	Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E	
9.1	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E	
9.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E	
9.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E	
9.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	577500	Nonbudgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	577600	Nonbudgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	2
9.1	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	2
9.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E	
9.1	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	ER	E	
9.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	E	
9.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	E	
9.1	599000	Collections for Others - Statement of Custodial Activity	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	633800	Remuneration Interest	E	F/N	EP	E	
9.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	DF	E	
9.1	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	690000	Nonproduction Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	EP	E	
9.1	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E	
9.1	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E	
9.1	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	EP	E	
9.1	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E	
9.1	729200	Other Losses from Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.1	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.1	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	
9.2	Net Position - funds other than those from dedicated collections						
9.2	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET	U	
9.2	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U	
9.2	320000	Appropriations Outstanding - Cumulative	B		GA	U	
9.2	320100	Appropriations Outstanding - Warrants Issued	E	F	GA	U	
9.2	320600	Appropriations Outstanding - Adjustments	E	F	GA	U	
9.2	320700	Appropriations Outstanding - Used	E	F	GA	U	
9.2	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	540500	Unfunded FECA Benefit Revenue	E	F/N	EG	U	
9.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	EG	U	
9.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U	
9.2	570005	Appropriations - Expended	E	F	GA	U	

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.2	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U	
9.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U	
9.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U	
9.2	571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	E	F	GA	U	
9.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	E	F	GA	U	
9.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	577500	Nonbudgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	EG	U	
9.2	579010	Other General Fund Financing Sources	E	F/Z	GA	U	
9.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.2	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	U	
9.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F	GA	U	
9.2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	ER	U	
9.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	U	
9.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	U	
9.2	599000	Collections for Others - Statement of Custodial Activity	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	DF	U	
9.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	690000	Nonproduction Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	719090	Gains on International Monetary Fund Assets	E		EG	U	
9.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Addl. Info.
9.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U	
9.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	729090	Losses on International Monetary Fund Assets	E		EG	U	
9.2	729200	Other Losses from Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	GA	U	
9.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
9.2	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	
10	Total net position						
	This line is calculated. Equals sum of lines 9.1 and 9.2.						
11	Total liabilities and net position						
	This line is calculated. Equals sum of lines 8 and 10.						
FOOTNOTES AND ADDITIONAL INFORMATION:							
1	For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.						
2	FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.						
3	Does not include derivative assets.						
4	Related to investments in derivative assets.						
5	Includes non-derivative liabilities.						
6	Related to derivative liabilities.						
7	Exclude General Fund (Trading Partner code 9900) activity in this account.						
8	Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.						

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
1	Gross cost						
2	Non-federal gross cost						
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	672000	Bad Debt Expense	E	N		E/U	
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N		E/U	
2	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N		E/U	
2	680000	Future Funded Expenses	E	N		E/U	
2	690000	Nonproduction Costs	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	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	
3	Interest on debt held by the public						
3	632000	Interest Expenses on Securities	E	N		E/U	
4	Gains/losses from changes in actuarial assumptions						
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X	E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X	E/U	
5	General property plant and equipment (PP&E) partial impairment loss						
5	729200	Other Losses from Impairment of Assets	E	N	X	E/U	
6	Total non-federal gross cost						
	This line is the sum of lines 2 through 5.						
7	Federal gross cost						
7.1	Benefit program costs (RC 26) / 2						
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	
7.2	Imputed costs (RC 25) / 2						
7.2	673000	Imputed Costs	E	F		E/U	
7.3	Buy/sell cost (RC24) / 2						
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	680000	Future Funded Expenses	E	F		E/U	
7.3	690000	Nonproduction Costs	E	F		E/U	
7.4	Purchase of assets (RC 24) / 2						
7.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	
7.4	880300	Purchases of Inventory and Related Property	E	F		E/U	
7.4	880400	Purchases of Assets - Other	E	F		E/U	

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
7.5	Federal securities interest expense (RC 03) / 2						
7.5	632000	Interest Expenses on Securities	E	F		E/U	3
7.6	Borrowing and other interest expense (RC05) / 2						
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	
7.7	Borrowing losses (RC 06) / 2						
7.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
7.7	729000	Other Losses	E	F	X	E/U	
7.8	Other expenses (without reciprocals) (RC 29)						
7.8	640000	Benefit Expense	E	Z		E/U	
7.8	680000	Future Funded Expenses	E	Z		E/U	
7.8	690000	Nonproduction Costs	E	Z		E/U	
7.8	750000	Distribution of Income - Dividend	E	Z	X	E/U	
8	Total federal gross cost						
	This line is the sum of lines 7.1 through 7.8.						
9	Department total gross cost						
	This line is the sum of lines 6 and 8.						
10	Earned revenue						
11	Non-federal earned revenue						
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	E	N	X	E/U	
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	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	E	N	X	E	
11	719000	Other Gains	E	N	X	E/U	
11	719090	Gains on International Monetary Fund Assets	E	N	X	U	
11	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
12	Federal earned revenue						
12.1	Benefit program revenue (exchange) (RC 26) / 2						
12.1	540000	Funded Benefit Program Revenue	E	F	X	E/U	
12.1	540500	Unfunded FECA Benefit Revenue	E	F	X	U	

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Adtl. Info.
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	
12.2	Buy/sell revenue (exchange) (RC 24) / 2						
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	
12.3	Purchase of assets offset (RC 24) / 2						
12.3	880100	Offset for Purchases of Assets	E	F		E/U	
12.4	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) / 2						
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	
12.5	Borrowing and other interest revenue (exchange) (RC 05) / 2						
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	
12.6	Borrowing gains (RC 06) / 2						
12.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U	3
12.6	719000	Other Gains	E	F	X	E/U	
12.7	Other revenue (without reciprocal) (RC 29) / 2						
12.7	590000	Other Revenue	E	Z	X	E/U	
12.7	590900	Contra Revenue for Other Revenue	E	Z	X	E/U	
12.7	599000	Collections for Others - Statement of Custodial Activity	E	Z	X	E/U	
12.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	X	E/U	
13	Total federal earned revenue						
	This line is the sum of 12.1 through 12.7.						
14	Department total earned revenue						
	This line is the sum of lines 11 and 13.						
15	Net cost of operations						
	This line is the result of subtracting line 14 from line 9.						
FOOTNOTES AND ADDITIONAL INFORMATION:							
1	USSGL account attribute domain "F" excludes intradepartmental amounts.						
2	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.						
3	Reported by the Department of 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.
1	Net position, beginning of period							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
1	320000	Appropriations Outstanding - Cumulative	B				U	
1	331000	Cumulative Results of Operations	B				E/U	
2	Non-federal prior-period adjustments:							
2.1	Changes in accounting principles							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N			E/U	
2.2	Corrections of errors - non-federal							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N			E/U	
2.3	Corrections of errors - years preceding the prior year - non-federal							
2.3	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N			E/U	
3	Federal prior-period adjustments							
3.1	Changes in accounting principles - federal (RC 29) / 1							
3.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z			E/U	
3.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z			E/U	
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z			E/U	
3.2	Corrections of errors - federal (RC 29)							
3.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	
3.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	
3.3	Corrections of errors - years preceding the prior year - federal (RC 29)							
3.3	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z			E/U	
3.3	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z			E/U	
3.3	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	Z			E/U	
4	Net position, beginning of period - adjusted							
	This line is calculated.							
	For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.							
	For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.							
5	Non-federal non-exchange revenue:							
5.1	Individual income tax and tax withholdings (for use by Treasury only)							
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	
5.2	Corporation income taxes (for use by Treasury only)							
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	
5.3	Excise taxes							
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	
5.4	Unemployment taxes							
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	
5.4	589300	Tax Revenue Refunds - Unemployment	E	N	T		E/U	
5.5	Customs duties							
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	

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.
5.5	583600	Contra Revenue for Taxes - Customs	E	N	T		E/U	
5.5	589600	Tax Revenue Refunds - Customs	E	N	T		E/U	
5.6	Estate and gift taxes							
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	
5.7	Other taxes and receipts							
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 - Nonfinancial 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	579500	Seigniorage	E	N		E	E/U	4
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	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	
5.8	Miscellaneous earned revenues/ 2							
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	
5.9	Total non-federal non-exchange revenue							
	This line is calculated. Equals sum of lines 5.1 through 5.8.							
6	Federal non-exchange revenue:							
6.1	Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) / 1							
6.1	531100	Interest Revenue - Investments	E	F	T		E/U	5
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T		E/U	5
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E	E/U	5
6.1	718000	Unrealized Gains	E	F	T	D/E	E/U	5
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E	E/U	5
6.1	728000	Unrealized Losses	E	F	T	D/E	E/U	5

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.
6.2	Borrowings and other interest revenue (non-exchange) (RC 05) / 1							
6.2	531000	Interest Revenue - Other	E	F	T		E/U	5
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T		E/U	5
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T		E/U	5
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T		E/U	5
6.2	579100	Adjustment to Financing Sources - Credit Reform	E	F		E	E/U	
6.3	Benefit program revenue (non-exchange) (RC 26) / 1							
6.3	540000	Funded Benefit Program Revenue	E	F	T		E/U	5
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	5
6.4	Other taxes and receipts (RC 45) / 1							
6.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T		E/U	
6.4	580100	Tax Revenue Collected - Individual	E	G	T		E/U	
6.4	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6.4	580300	Tax Revenue Collected - Unemployment	E	G	T		E/U	
6.4	580400	Tax Revenue Collected - Excise	E	G	T		E/U	
6.4	580500	Tax Revenue Collected - Estate and Gift	E	G	T		E/U	
6.4	580600	Tax Revenue Collected - Customs	E	G	T		E/U	
6.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T		E/U	
6.4	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T		E/U	
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
6.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U	
6.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T		E/U	
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T		E/U	
6.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T		E/U	
6.4	583100	Contra Revenue for Taxes - Individual	E	G	T		E/U	
6.4	583200	Contra Revenue for Taxes - Corporate	E	G	T		E/U	
6.4	583300	Contra Revenue for Taxes - Unemployment	E	G	T		E/U	
6.4	583400	Contra Revenue for Taxes - Excise	E	G	T		E/U	
6.4	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
6.4	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
6.4	589100	Tax Revenue Refunds - Individual	E	G	T		E/U	
6.4	589200	Tax Revenue Refunds - Corporate	E	G	T		E/U	
6.4	589300	Tax Revenue Refunds - Unemployment	E	G	T		E/U	
6.4	589400	Tax Revenue Refunds - Excise	E	G	T		E/U	
6.4	589500	Tax Revenue Refunds - Estate and Gift	E	G	T		E/U	
6.4	589600	Tax Revenue Refunds - Customs	E	G	T		E/U	
6.5	Total federal non-exchange revenue							
	This line is calculated. Equals sum of lines 6.1 through 6.4.							
7	Budgetary financing sources:							
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) / 1							
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G			E/U	
7.1	310600	Unexpended Appropriations - Adjustments	E	G			E/U	
7.2	Appropriations used (RC 39)							
7.2	310700	Unexpended Appropriations - Used	E	G			E/U	
7.3	Appropriations expended (RC 38) / 1							
7.3	570000	Expended Appropriations	E	G			E/U	
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) / 1							
7.4	574000	Appropriated Dedicated Collections Transferred In	E	F			E/U	5
7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) / 1							
7.5	574500	Appropriated Dedicated Collections Transferred Out	E	F			E/U	5
7.6	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) / 1							
7.6	310200	Unexpended Appropriations - Transfers-In	E	F			E/U	
7.6	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F			E/U	
7.7	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) / 1							
7.7	310300	Unexpended Appropriations - Transfers-Out	E	F			E/U	
7.7	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F			E/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.
7.8	Expenditure transfers-in of financing sources (RC 09) / 1							
7.8	575000	Expenditure Financing Sources - Transfers-In	E	F			E/U	
7.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F			E/U	
7.9	Expenditure transfers-out of financing sources (RC 09) / 1							
7.9	576000	Expenditure Financing Sources - Transfers-Out	E	F			E/U	
7.9	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F			E/U	
7.10	Non-expenditure transfer-in of financing sources - capital transfers (RC 11)							
7.10	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F			E/U	
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)							
7.11	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F			E/U	
7.11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F			E/U	
7.12	Revenue and Other Financing Sources - Cancellations (RC 36)							
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G			E/U	
7.13	Collections for others transferred to the General Fund of the U.S. Government (RC 44)							
7.13	599000	Collections for Others - Statement of Custodial Activity	E	G	T	D	E/U	
7.14	Other budgetary financing sources (RC 29) / 1, 8							
7.14	579000	Other Financing Sources	E	Z		D	E/U	
7.14	590000	Other Revenue	E	Z	T	D	E/U	3
7.14	590900	Contra Revenue for Other Revenue	E	Z	T	D	E/U	3
7.14	599000	Collections for Others - Statement of Custodial Activity	E	Z	T	D	E/U	
7.14	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	T	D	E/U	
7.14	750000	Distribution of Income - Dividend	E	Z	T	D	E/U	
7.15	Warrants issued (RC 41)							
7.15	320100	Appropriations Outstanding - Warrants Issued	E	F			U	
7.15	320600	Appropriations Outstanding - Adjustments	E	F			U	
7.16	Appropriations outstanding - used (RC 39)							
7.16	320700	Appropriations Outstanding - Used	E	F			U	
7.17	General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1							
7.17	570005	Appropriations - Expended	E	F			U	
7.18	Trust fund warrants issued net of adjustments (RC 45)							
7.18	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F			U	
7.19	Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)							
7.19	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F			U	
7.20	Total budgetary financing sources							
	This line is calculated. Equals sum of lines 7.1 through 7.19.							
8	Other financing sources:							
8.1	Transfers-in without reimbursement (RC 18) / 1							
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F			E/U	
8.1	577500	Nonbudgetary Financing Sources Transferred In	E	F			E/U	
8.2	Transfers-out without reimbursement (RC 18) / 1							
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F			E/U	
8.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F			E/U	
8.3	Imputed financing sources (RC 25) / 1							
8.3	578000	Imputed Financing Sources	E	F			E/U	
8.4	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)							
8.4	599000	Collections for Others - Statement of Custodial Activity	E	G	T	E	E/U	7
8.4	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E	E/U	7
8.5	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)							
8.5	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	T	E	E/U	7
8.5	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E	E/U	7
8.6	Other non-budgetary financing sources for debt accruals/amortization (RC 37)/ 1							

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.
8.6	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G			U	
8.7	Other non-budgetary financing sources (RC 29) / 1							
8.7	573000	Financing Sources Transferred Out Without Reimbursement	E	Z			E/U	
8.7	579000	Other Financing Sources	E	Z		E	E/U	
8.7	579010	Other General Fund Financing Sources	E	Z			U	
8.7	590000	Other Revenue	E	Z	T	E	E/U	
8.7	599000	Collections for Others - Statement of Custodial Activity	E	Z	E/T	E	E/U	7
8.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	E/T	E	E/U	7
8.7	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	Z		E	E/U	
8.7	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	Z		E	E/U	
8.8	Other financing sources for the General Fund of the U.S. Government (RC 37)/ 1							
8.8	579010	Other General Fund Financing Sources	E	F			U	
8.9	Transfer-in of agency's unavailable custodial and non-entity collections (RC 44)							
8.9	571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	E	F			U	
8.10	Accrual of agency's amounts to be collected (RC 48)							
8.10	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	E	F			U	
8.11	Total other financing sources							
	This line is calculated. Equals sum of lines 8.1 through 8.10							
9	Net cost of operations (+/-)							
10	Net position, end of period							
	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.							
FOOTNOTES AND ADDITIONAL INFORMATION:								
1	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, Appendix 7.							
2	As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.							
3	This account is associated with RC 24 rather than RC 29.							
4	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.							
5	Exclude General Fund of the U.S. Government activity in this account.							
6	Budgetary portion only.							
7	Non budgetary portion only.							
8	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.							
9	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.							



Treasury Financial Manual

Part 1, Section VII: GTAS Validations and Edits

One of the goals the Bureau of the Fiscal Service (Fiscal Service) has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Fiscal Service and the Federal Financing Bank. The edits may be either fatal or proposed. Fiscal Service will use the proposed edits only for analytical purposes. Fiscal Service disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

Section VII	Page Number
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 - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Bulk File	A six-digit number used to identify a specific USSGL account.	The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts.	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.	The dollar amount field is invalid. The dollar amount can be up to 21 numerical characters with no decimal points. Last two places are assumed decimal.	Format	N
3	SIMPLE	VALID TAS	Bulk File Special	The Treasury Account Symbol provided on the bulk file must be valid.	The Treasury Account Symbol provided on the bulk file is invalid. Refer to the FAST Book II.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Bulk File Special	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II.	Pass	N
5	SIMPLE	Program Report Category Code	Bulk File Special	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS.	the bulk file must be a valid number for the TAS. Add the missing Program Report Category numbers to the Apportionment Category B/Program Report Category Module.	Pass	N
6	SIMPLE	Apportionment Category B Program Code	Bulk File Special	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS.	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. Add the missing Apportionment Cat. B Program Code to the Apportionment Cat. B/Program Report Category Module. The values must be between 6011-6169.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	The Debit or Credit Indicator is required. Refer to the GTAS attribute table.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Begin End Indicator is required. Refer to the GTAS attribute table.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Invalid use of the Federal Non-Federal Code. Refer to the GTAS attribute table.	Pass	N
10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Invalid use of Exchange Nonexchange Code. Refer to the GTAS attribute table.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Invalid use of the Authority Type Code. Refer to the GTAS attribute table.	Pass	N
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table.	Pass	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table.	Pass	N
20	SIMPLE	Program Indicator	SGL Simple	Program Indicator is required for applicable USSGL accounts.	Invalid use of the Program Indicator. Refer to the GTAS attribute table.	Pass	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table.	Pass	Y
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Invalid USSGL Account/Reporting Type Code combination. Refer to the GTAS attribute table.	Pass	Y
25	SPECIAL	439100 and Appropriation Flag Validation	Compound	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).	USSGL 439100 can not be reported for this TAS because the Appropriation Flag on the SMAF is not 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.	The amount in an anticipated USSGL account must be zero for period 12.	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.	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	Y
28	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).	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 A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	Y
30	SPECIAL	B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
31	SPECIAL	BEA Category Validation	Compound	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	Y
32	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.	Invalid combination of Is First Year Indicator and Budget Authority Indicator.	Fail	Y
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.	Trading Partner Agency Identifier does not match requirements. Please refer to the attribute table in section IV of the USSGL TFM.	Fail	Y
34	SPECIAL	Code and Trading Partner Main Account Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015.	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015.	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.	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 TAS	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	TAS is not authorized to use USSGL 192100	Fail	N
37	SPECIAL	Pd 12 Zero Balance Validation	Compound	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	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).	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	the PYA must be X (not an adjustment to prior year reporting).	the PYA must be X (not an adjustment to prior year reporting).	Fail	Y
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.	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.	Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound	USSGL 490800 is restricted to specific TAS.	This TAS is not approved to use USSGL 490800.	Fail	Y
43	SPECIAL	USSGL 412200 is limited to TAS 20X0550	Compound TAS	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	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).	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	Y
45	SPECIAL	TAS Restrictions for USSGL 432000	Compound TAS	Health and Human Services and the Social Security Administration.	Health and Human Services and the Social Security Administration.	Fail	N
46	SPECIAL	TAS Restrictions for Non-Federal Exceptions	Compound TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	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).	If the Borrowing Authority from Treasury Indicator on the SMAF 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).	SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 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	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	N
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.	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	Y
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.	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 TAS	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.	Invalid use of restricted USSGL accounts.	Fail	Y
54	SIMPLE	Reduction Type	SGL Simple	accounts	table.	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'.	Invalid use of Federal Non Federal Indicator "G" domain value.	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.	Invalid use of the Federal Non Federal Indicator "G" domain value.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
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'.	Invalid use of the Federal Non Federal Indicator "G" domain value.	Fail	Y
64	SPECIAL	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	Compound	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Invalid use of USSGL 438400 in conjunction with Reduction Type, Fund Type, and Authority Type Code combination.	Fail	Y
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'.	Invalid use of USSGL in conjunction with PYA "X" and TAS status.	Fail	Y
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'.	Invalid use of Borrowing Source "T" with Borrowing Authority from Treasury Indicator "N". Combination 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.	Invalid use of USSGL Account with Authority Type Code "B".	Fail	Y
68	SPECIAL	with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	Compound	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Invalid use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D".	Fail	Y
69	SPECIAL	Limited use of specific USSGL and Fund Type combinations	Compound	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Invalid use of specific USSGL and GTAS Fund Type Code combination.	Fail	Y
70	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.	Invalid use of USSGL 415100 with Authority Type Code "P".	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.	USSGL and Fund Type combination can not be used with Authority Type Code "S".	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.	Invalid use of USSGL 412400 with GTAS Fund Type Code "EG".	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
73	SPECIAL	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	Compound	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Invalid use of USSGL 415700 or 439700 with Fund Type "EG" and Authority Type Code "P".	Fail	Y
74	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.	Invalid use of USSGL 439100 with PYA "X" on an expired TAS.	Fail	Y
75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	Compound	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Invalid use of Fed/NonFed "G" with Exch/Nonexch "E" or "X"	Fail	N
76	SPECIAL	USSGLs Limited to IMF	Compound	Some USSGL accounts are restricted to IMF TAS only.	Invalid use of restricted USSGL accounts.	Fail	Y
77	SIMPLE	Financing Account Code	SGL Simple	The USSGL account must be valid for the Financing Account Code assigned to the TAS.	Invalid USSGL Account/Financing Account Code combination. Please refer to the GTAS attribute table.	Pass	Y
78	SPECIAL	TFM 2-4700 Appendix 7 Fed-NonFed and Exchange-NonExchange Limitations	Compound	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Invalid combination of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code. Please refer to TFM 2-4700 Appendix 7	Fail	N
79	SPECIAL	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.	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.	This TAS is not authorized to use USSGL 579001	Fail	Y
81	SPECIAL	Limited Use of 415900	Compound	The use of USSGL 415900 is limited to specific TAS.	This TAS is not authorized to use USSGL 415900.	Fail	Y
82	SPECIAL	Limited Use of USSGL 439701	Compound	The use of USSGL 439701 is limited to specific TAS.	This TAS is not authorized to use USSGL 439701.	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.	This TAS is not permitted to report USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP".	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.	Invalid use of USSGL account 419000 with Financing Account Code "G".	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.	Invalid use of USSGL account 292000 on a C-TAS	Fail	Y
89	SPECIAL	Limited Use of USSGL 153200	Compound	The use of USSGL account 153200 is limited to specific TAS.	Unauthorized use of USSGL account 153200.	Fail	Y

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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			
			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	411700	X	E			
			Fail	411800	X	E			
			Fail	412100	X	E			
			Fail	412300	X	E			
			Fail	412400	X	E			
			Fail	412500	X	E			
			Fail	413100	X	E			
			Fail	413200	X	E			
			Fail	413600	X	E			
			Fail	414100	X	E			
			Fail	415000	X	E			
			Fail	415700	X	E			
			Fail	415800	X	E			

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No	Name	Description	Rule	Attribute	Combination			
			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			
			Fail 438800	X	E			
			Fail 439200	X	E			
			Fail 439400	X	E			
			Fail 439700	X	E			
			Fail 439800	X	E			
			Fail 439900	X	E			
			Fail 445000	X	E			
			Fail 462000	X	E			
			Fail 490800	X	E			
21E	GTAS Fund Type	Specific USSGL accounts are valid for each GTAS Fund Type.		USSGL ACCOUNT NUMBER	FUND TYPE	CONCATENATE D TAS		
			Fail 411400	ET	015 X8526000			
			Fail 411400	ET	015 X8585000			
			Fail 411400	ET	015 X8594000			
			Fail 411400	ET	015 X8595000			
			Fail 411400	ET	015 X8596000			
			Fail 411400	ET	015 X8600000			
			Fail 411400	ET	015 X8602000			
			Fail 411400	ET	015 X8604000			
			Fail 411400	ET	015 X8608000			
			Fail 411400	ET	070 X8530000			
			Fail 411400	ET	070 X8598000			
22E	TAS Status	The USSGL accounts must be valid for the TAS Status.		USSGL ACCOUNT NUMBER	FUND TYPE	TAS STATUS		
			Fail 435000	EG	U			
			Fail 435000	ER	U			
			Fail 435000	EP	U			
			Fail 435000	TR	U			
			Fail 435000	EC	U			
			Fail 435000	EM	U			
			Pass 435000	ES	U			

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No	Name	Description	Rule	Attribute	Combination			
			Pass	435000	ET	U		
23E	Borrowing Source Code	Borrowing Source Code is required for applicable USSGL accounts.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BORROWING SOURCE		
			Fail	438200	D	F		
			Fail	438200	D	T		
			Fail	438200	D	P		
			Fail	438200	P	F		
			Fail	438200	P	T		
			Fail	438200	S	F		
			Fail	438200	S	T		
			Fail	438200	S	P		
			Fail	438200	C	F		
			Fail	438200	C	T		
			Fail	438200	C	P		
			Fail	438200	P	P		
			Fail	438200	B	(BLANK)		
			Pass	438200	B	F		
			Pass	438200	B	P		
			Pass	438200	B	T		
			Pass	438200	D	(BLANK)		
			Pass	438200	P	(BLANK)		
			Pass	438200	S	(BLANK)		
			Pass	438200	C	(BLANK)		
			Fail	438400	C	F		
			Fail	438400	C	P		
			Fail	438400	C	T		
			Fail	438400	D	F		
			Fail	438400	D	P		
			Fail	438400	D	T		
			Fail	438400	P	F		
			Fail	438400	P	P		
			Fail	438400	P	T		
			Fail	438400	S	F		
			Fail	438400	S	P		
			Fail	438400	S	T		
			Pass	438400	P	(BLANK)		
			Pass	438400	S	(BLANK)		
			Pass	438400	C	(BLANK)		
			Pass	438400	D	(BLANK)		

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No	Name	Description	Rule	Attribute	Combination			
			Fail	439200	B	(BLANK)		
			Fail	439200	C	F		
			Fail	439200	C	T		
			Fail	439200	C	P		
			Fail	439200	D	F		
			Fail	439200	D	T		
			Fail	439200	D	P		
			Fail	439200	E	F		
			Fail	439200	E	T		
			Fail	439200	E	P		
			Fail	439200	F	F		
			Fail	439200	F	T		
			Fail	439200	F	P		
			Fail	439200	P	F		
			Fail	439200	P	T		
			Fail	439200	P	P		
			Fail	439200	R	F		
			Fail	439200	R	T		
			Fail	439200	R	P		
			Fail	439200	S	F		
			Fail	439200	S	T		
			Fail	439200	S	P		
			Pass	439200	B	F		
			Pass	439200	B	T		
			Pass	439200	B	P		
			Pass	439200	C	(BLANK)		
			Pass	439200	D	(BLANK)		
			Pass	439200	E	(BLANK)		
			Pass	439200	F	(BLANK)		
			Pass	439200	P	(BLANK)		
			Pass	439200	R	(BLANK)		
			Pass	439200	S	(BLANK)		
			Fail	439300	B	(BLANK)		
			Fail	439300	C	F		
			Fail	439300	C	T		
			Fail	439300	C	P		
			Fail	439300	D	F		
			Fail	439300	D	T		
			Fail	439300	D	P		
			Fail	439300	E	F		

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No	Name	Description	Rule	Attribute	Combination			
			Fail 439300	E	T			
			Fail 439300	E	P			
			Fail 439300	F	F			
			Fail 439300	F	T			
			Fail 439300	F	P			
			Fail 439300	P	F			
			Fail 439300	P	T			
			Fail 439300	P	P			
			Fail 439300	R	F			
			Fail 439300	R	T			
			Fail 439300	R	P			
			Fail 439300	S	F			
			Fail 439300	S	T			
			Fail 439300	S	P			
			Pass 439300	B	F			
			Pass 439300	B	T			
			Pass 439300	B	P			
			Pass 439300	C	(BLANK)			
			Pass 439300	D	(BLANK)			
			Pass 439300	E	(BLANK)			
			Pass 439300	F	(BLANK)			
			Pass 439300	P	(BLANK)			
			Pass 439300	R	(BLANK)			
			Pass 439300	S	(BLANK)			
24E	Reporting Type Code	The USSGL Accounts must be valid for the Reporting Type Code.		USSGL ACCOUNT NUMBER	REPORTING TYPE CODE	CONCATENATE D TAS		
			Pass 340000	U	020 X6311000			
25	439100 and Appropriation Flag Validation	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).		USSGL ACCOUNT NUMBER	APPROPRIATION FLAG			
			=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.		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.		CREDIT COHORT YEAR	BUDGETARY PROPRIETARY	FINANCING ACCOUNT CODE		
			Pass					

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No	Name	Description	Rule	Attribute	Combination				
			=(BLANK)	=A	=D				
			=(BLANK)	=A	=N				
			=(BLANK)	=A	=G				
			=(BLANK)	=B	=N				
			=(BLANK)	=P	=D				
			=(BLANK)	=P	=N				
			=(BLANK)	=P	=G				
			=1992	=B	=D				
			=1992	=B	=G				
			=1993	=B	=D				
			=1993	=B	=G				
			=1994	=B	=D				
			=1994	=B	=G				
			=1995	=B	=D				
			=1995	=B	=G				
			=1996	=B	=D				
			=1996	=B	=G				
			=1997	=B	=D				
			=1997	=B	=G				
			=1998	=B	=D				
			=1998	=B	=G				
			=1999	=B	=D				
			=1999	=B	=G				
			=2000	=B	=D				
			=2000	=B	=G				
			=2001	=B	=D				
			=2001	=B	=G				
			=2002	=B	=D				
			=2002	=B	=G				
			=2003	=B	=D				
			=2003	=B	=G				
			=2004	=B	=D				
			=2004	=B	=G				
			=2005	=B	=D				
			=2005	=B	=G				
			=2006	=B	=D				
			=2006	=B	=G				
			=2007	=B	=D				
			=2007	=B	=G				
			=2008	=B	=D				

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No	Name	Description	Rule	Attribute	Combination			
			=2008	=B	=G			
			=2009	=B	=D			
			=2009	=B	=G			
			=2010	=B	=D			
			=2010	=B	=G			
			=2011	=B	=D			
			=2011	=B	=G			
			=2012	=B	=D			
			=2012	=B	=G			
			=2013	=B	=D			
			=2013	=B	=G			
			=2014	=B	=D			
			=2014	=B	=G			
			=2015	=B	=D			
			=2015	=B	=G			
			=2016	=B	=D			
			=2016	=B	=G			
			=2017	=B	=D			
			=2017	=B	=G			
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	CONCATENATE D 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		

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No	Name	Description	Rule	Attribute	Combination			
			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	2018	012 X4158000	D		
			Pass	2018	012 X4158000	G		
			Pass	2018	086 X4587000	D		
			Pass	2018	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 A or B, then the Program Report Category Code (number) is required. 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)	=##			
				=A	=(BLANK)			
				=B	=(BLANK)			
				=E	=##			
29E	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER		
			Fail	406000	B	##		
			Fail	406000	A	##		
			Pass	406000	A	(BLANK)		
			Pass	406000	B	(BLANK)		
			Fail	407000	A	##		
			Fail	407000	B	##		
			Pass	407000	A	(BLANK)		
			Pass	407000	B	(BLANK)		
			Fail	421000	A	##		
			Fail	421000	B	##		

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No	Name	Description	Rule	Attribute	Combination			
			Pass	421000	A	(BLANK)		
			Pass	421000	B	(BLANK)		
			Fail	421500	A	##		
			Fail	421500	B	##		
			Pass	421500	A	(BLANK)		
			Pass	421500	B	(BLANK)		
			Fail	431000	A	##		
			Fail	431000	B	##		
			Pass	431000	A	(BLANK)		
			Pass	431000	B	(BLANK)		
			Fail	463000	A	##		
			Fail	463000	B	##		
			Pass	463000	A	(BLANK)		
			Pass	463000	B	(BLANK)		
			Fail	465000	A	##		
			Fail	465000	B	##		
			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	406000	B	####		
			Pass	406000	B	(BLANK)		
			Fail	407000	B	####		
			Pass	407000	B	(BLANK)		
			Fail	421000	B	####		
			Pass	421000	B	(BLANK)		
			Fail	421500	B	####		
			Pass	421500	B	(BLANK)		
			Fail	431000	B	####		
			Pass	431000	B	(BLANK)		
			Fail	463000	B	####		

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No	Name	Description	Rule	Attribute	Combination			
			Pass	463000	B	(BLANK)		
			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).	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	
				=X	=BAL	=P	=Y	
				=X	=BAL	=X	=Y	
				=X	=BAL	=(BLANK)	=Y	

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No	Name	Description	Rule	Attribute	Combination				
32E	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.		YEAR OF BUDGET AUTHORITY CODE	IS FIRST YEAR	CONCATENATE D TAS			
			Pass	BAL	Y	339 X1402000			
			Pass	NEW	N	57920102019 8299000			
			Pass	NEW	N	08920162017 0228000			
			Pass	NEW	N	08920162017 0243000			
			Pass	NEW	N	08920162017 0251000			
			Pass	NEW	N	08920162017 0318000			
			Pass	NEW	N	08920162017 0321000			
			Pass	NEW	N	08920162017 0337000			
			Pass	NEW	N	07520162016 0344000			
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	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER				
				=(BLANK)	=###				
				=E	=###				
				=F	<>###				
				=F	=099				
				=G	<>099				
				=N	=###				
				=Z	=###				
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.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER			
				421200	F	###			

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No	Name	Description	Rule	Attribute	Combination			
			Pass	421200	F	(BLANK)		
			Fail	422100	F	###		
			Pass	422100	F	(BLANK)		
			Fail	422200	F	###		
			Pass	422200	F	(BLANK)		
			Fail	423100	F	###		
			Pass	423100	F	(BLANK)		
			Fail	425100	F	###		
			Pass	425100	F	(BLANK)		
			Fail	425200	F	###		
			Pass	425200	F	(BLANK)		
			Fail	425300	F	###		
			Pass	425300	F	(BLANK)		
			Fail	487200	F	###		
			Pass	487200	F	(BLANK)		
			Fail	497200	F	###		
			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. The TP Main Account will be phased-in beginning in FY 2015.	Fail	BEGINNING PERIOD OF AVAILABILITY	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE		
				<>2015	=E	#####		
				<>2015	=N	#####		
				<>2015	=Z	#####		
				<>2015	=(BLANK)	#####		
				<>2016	=E	#####		
				<>2016	=N	#####		
				<>2016	=Z	#####		
				<>2016	=(BLANK)	#####		
				<>2017	=E	#####		
				<>2017	=N	#####		
				<>2017	=Z	#####		
				<>2017	=(BLANK)	#####		
				=2015	=E	#####		
				=2015	=F	=(BLANK)		
				=2015	=G	=(BLANK)		
				=2015	=N	#####		
				=2015	=Z	#####		
				=2015	=(BLANK)	#####		
				=2016	=E	#####		

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No	Name	Description	Rule	Attribute	Combination			
			=2016	=F	=(BLANK)			
			=2016	=G	=(BLANK)			
			=2016	=N	=####			
			=2016	=Z	=####			
			=2016	=(BLANK)	=####			
			=2017	=E	=####			
			=2017	=F	=(BLANK)			
			=2017	=G	=(BLANK)			
			=2017	=N	=####			
			=2017	=Z	=####			
			=2017	=(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. The TP Main Account will be phased-in beginning in FY 2015.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE	FR ENTITY	
			Pass	(BLANK)	F	(BLANK)	6900	
			Pass	(BLANK)	G	(BLANK)	6900	
			Pass	(BLANK)	F	(BLANK)	9512	
			Pass	(BLANK)	G	(BLANK)	9512	
			Pass	(BLANK)	F	(BLANK)	6100	
			Pass	(BLANK)	G	(BLANK)	6100	
			Pass	(BLANK)	F	(BLANK)	0500	
			Pass	(BLANK)	G	(BLANK)	0500	
			Pass	(BLANK)	F	(BLANK)	5901	
			Pass	(BLANK)	G	(BLANK)	5901	
			Pass	(BLANK)	F	(BLANK)	2500	
			Pass	(BLANK)	G	(BLANK)	2500	
			Pass	(BLANK)	F	(BLANK)	5903	
			Pass	(BLANK)	G	(BLANK)	5903	
			Pass	(BLANK)	F	(BLANK)	5000	
			Pass	(BLANK)	G	(BLANK)	5000	
			Pass	(BLANK)	F	(BLANK)	0902	
			Pass	(BLANK)	G	(BLANK)	0902	
			Pass	(BLANK)	F	(BLANK)	9558	
			Pass	(BLANK)	G	(BLANK)	9558	
			Pass	(BLANK)	F	(BLANK)	4700	
			Pass	(BLANK)	G	(BLANK)	4700	
			Pass	(BLANK)	F	(BLANK)	9518	
			Pass	(BLANK)	G	(BLANK)	9518	
			Pass	(BLANK)	F	(BLANK)	0915	

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No	Name	Description	Rule	Attribute	Combination			
			Pass	(BLANK)	G	(BLANK)	0915	
			Pass	(BLANK)	F	(BLANK)	9568	
			Pass	(BLANK)	G	(BLANK)	9568	
			Pass	(BLANK)	F	(BLANK)	4814	
			Pass	(BLANK)	G	(BLANK)	4814	
			Pass	(BLANK)	F	(BLANK)	4823	
			Pass	(BLANK)	G	(BLANK)	4823	
			Pass	(BLANK)	F	(BLANK)	9511	
			Pass	(BLANK)	G	(BLANK)	9511	
			Pass	(BLANK)	F	(BLANK)	9530	
			Pass	(BLANK)	G	(BLANK)	9530	
			Pass	(BLANK)	F	(BLANK)	9524	
			Pass	(BLANK)	G	(BLANK)	9524	
			Pass	(BLANK)	F	(BLANK)	0904	
			Pass	(BLANK)	G	(BLANK)	0904	
			Pass	(BLANK)	F	(BLANK)	4838	
			Pass	(BLANK)	G	(BLANK)	4838	
			Pass	(BLANK)	F	(BLANK)	9506	
			Pass	(BLANK)	G	(BLANK)	9506	
			Pass	(BLANK)	F	(BLANK)	3301	
			Pass	(BLANK)	G	(BLANK)	3301	
			Pass	(BLANK)	F	(BLANK)	9560	
			Pass	(BLANK)	G	(BLANK)	9560	
			Pass	(BLANK)	F	(BLANK)	9508	
			Pass	(BLANK)	G	(BLANK)	9508	
			Pass	(BLANK)	F	(BLANK)	9569	
			Pass	(BLANK)	G	(BLANK)	9569	
			Pass	(BLANK)	F	(BLANK)	9500	
			Pass	(BLANK)	G	(BLANK)	9500	
			Pass	(BLANK)	F	(BLANK)	9540	
			Pass	(BLANK)	G	(BLANK)	9540	
			Pass	(BLANK)	F	(BLANK)	4814	
			Pass	(BLANK)	G	(BLANK)	4814	
			Pass	(BLANK)	F	(BLANK)	4830	
			Pass	(BLANK)	G	(BLANK)	4830	
			Pass	(BLANK)	F	(BLANK)	4829	
			Pass	(BLANK)	G	(BLANK)	4829	
			Pass	(BLANK)	F	(BLANK)	4811	
			Pass	(BLANK)	G	(BLANK)	4811	
			Pass	(BLANK)	F	(BLANK)	9516	

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No	Name	Description	Rule	Attribute	Combination			
			Pass	(BLANK)	G	(BLANK)	9516	
			Pass	(BLANK)	F	(BLANK)	9565	
			Pass	(BLANK)	G	(BLANK)	9535	
			Pass	(BLANK)	(BLANK)	(BLANK)	9578	
			Pass	(BLANK)	F	(BLANK)	3600	
			Pass	(BLANK)	G	(BLANK)	3600	
			Pass	(BLANK)	F	(BLANK)	7500	
			Pass	(BLANK)	G	(BLANK)	7500	
			Fail	421200	F	####	(BLANK)	
			Pass	421200	F	(BLANK)	(BLANK)	
			Fail	422100	F	####	(BLANK)	
			Pass	422100	F	(BLANK)	(BLANK)	
			Fail	422200	F	####	(BLANK)	
			Pass	422200	F	(BLANK)	(BLANK)	
			Fail	423100	F	####	(BLANK)	
			Pass	423100	F	(BLANK)	(BLANK)	
			Fail	425100	F	####	(BLANK)	
			Pass	425100	F	(BLANK)	(BLANK)	
			Fail	425200	F	####	(BLANK)	
			Pass	425200	F	(BLANK)	(BLANK)	
			Fail	425300	F	####	(BLANK)	
			Pass	425300	F	(BLANK)	(BLANK)	
			Fail	487200	F	####	(BLANK)	
			Pass	487200	F	(BLANK)	(BLANK)	
			Fail	497200	F	####	(BLANK)	
			Pass	497200	F	(BLANK)	(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	Fund Family			
				=192100	<>0200500			
				=192100	<>0200550			

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No	Name	Description	Rule	Attribute	Combination			
				=192100	<>0200551			
				=192100	<>0200575			
				=192100	<>0200903			
				=192100	<>0200904			
				=192100	<>0201875			
				=192100	<>0200505			
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	=209010	<>0		
				=12	=424000	<>0		
				=12	=439500	<>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			
39E	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).	Pass	PRIOR YEAR ADJUSTMENT CODE	CONCATENATE D TAS			
				P	339 X1402000			
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			
				=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.	Pass	CONCATENATE D TAS				
				010 X4518000				

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No	Name	Description	Rule	Attribute	Combination			
			Pass	020 X0550000				
			Pass	088 X0300000				
				020011				
			Pass	X0074000				
43	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	AGENCY IDENTIFIER	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	
				<>020	<>X	<>0550	=412200	
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			
				=413600	<>X			
				=414900	<>X			
				=415700	<>X			
				=415800	<>X			
				=427300	<>X			
				=436000	<>X			
				=438400	<>X			
				=439400	<>X			
				=439700	<>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	CONCATENATE D TAS	Reduction Type
			Pass	414900	(BLANK)	(BLANK)	01320122022 0516000	(BLANK)
			Pass	414900	(BLANK)	(BLANK)	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
			Pass	438400	P	M	01320122022 8233000	SEQ

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No	Name	Description	Rule	Attribute	Combination		
			Pass 438400	S	D	01620132013 1200000	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	M	07520152016 0128000	SEQ
			Pass 438400	S	M	07520152016 0350000	SEQ
			Pass 438400	S	M	07520142014 0509000	SEQ
			Pass 438400	S	M	07520132018 0511000	SEQ
			Pass 438400	S	M	07520142019 0511000	SEQ
			Pass 438400	S	M	07520152020 0511000	SEQ
			Pass 438400	S	M	07520142014 0519000	SEQ

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No	Name	Description	Rule	Attribute	Combination			
			Pass	438400	S	D	07520132013 0600000	SEQ
			Pass	438400	S	D	07520132013 0943000	SEQ
			Pass	438400	S	M	07520152016 0943000	SEQ
			Pass	438400	P	D	07520132014 8393000	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	S	M	07520162017 0128000	SEQ
			Pass	438400	S	M	07520162017 0350000	SEQ
			Pass	438400	S	M	07520162017 0943000	SEQ
			Pass	438400	S	M	07520142014 0511000	SEQ
			Pass	438400	S	M	07520162016 0511000	SEQ
			Pass	438400	S	M	07520162021 0511000	SEQ
			Pass	439800	S	D	07020132015 0715000	(BLANK)
			Pass	439800	S	D	07020142016 0715000	(BLANK)
45	TAS Restrictions for USSGL 432000	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	AGENCY IDENTIFIER	USSGL ACCOUNT NUMBER			
				<>028	=432000			
				<>075	=432000			
46	TAS Restrictions for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Fail	FEDERAL NONFEDERAL INDICATOR	Fund Family			
				=E	<>0110109			

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No	Name	Description	Rule	Attribute	Combination				
			=E	<>0110210					
			=E	<>0120600					
			=E	<>0121103					
			=E	<>0121104					
			=E	<>0121105					
			=E	<>0121106					
			=E	<>0121115					
			=E	<>0121400					
			=E	<>0121500					
			=E	<>0121600					
			=E	<>0121801					
			=E	<>0122500					
			=E	<>0123700					
			=E	<>0124050					
			=E	<>0124605					
			=E	<>0124609					
			=E	<>0125161					
			=E	<>0125410					
			=E	<>0128028					
			=E	<>0130300					
			=E	<>0131006					
			=E	<>0131450					
			=E	<>0134295					
			=E	<>0140680					
			=E	<>0140804					
			=E	<>0141039					
			=E	<>0141125					
			=E	<>0141611					
			=E	<>0141612					
			=E	<>0142100					
			=E	<>0144523					
			=E	<>0144529					
			=E	<>0145015					
			=E	<>0145017					
			=E	<>0145020					
			=E	<>0148069					
			=E	<>0150200					
			=E	<>0151060					
			=E	<>0151100					
			=E	<>0151300					

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No	Name	Description	Rule	Attribute	Combination				
			=E	<>0171804					
			=E	<>0171810					
			=E	<>0201008					
			=E	<>0204444					
			=E	<>0204502					
			=E	<>0212032					
			=E	<>0254468					
			=E	<>0514596					
			=E	<>0573010					
			=E	<>0573020					
			=E	<>0573400					
			=E	<>0573600					
			=E	<>0608118					
			=E	<>0694089					
			=E	<>0698083					
			=E	<>0700500					
			=E	<>0700509					
			=E	<>0700530					
			=E	<>0700531					
			=E	<>0700542					
			=E	<>0700610					
			=E	<>0705687					
			=E	<>0705694					
			=E	<>0800109					
			=E	<>0800110					
			=E	<>0800111					
			=E	<>0800114					
			=E	<>0800115					
			=E	<>0800122					
			=E	<>0804546					
			=E	<>0884578					
			=E	<>0930100					
			=E	<>0978337					
			=E	<>3391400					
			=E	<>3491712					
			=E	<>4554110					
			=E	<>5124331					
46E	TAS Restrictions for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	FEDERAL NONFEDERAL INDICATOR	CONCATENATE D TAS					

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No	Name	Description	Rule	Attribute	Combination				
			Fail	E	01420102012 2100000				
			Fail	E	01420112012 2100000				
			Fail	E	01420112013 2100000				
			Fail	E	01420122012 2100000				
			Fail	E	01420122013 2100000				
			Fail	E	01420122014 2100000				
			Fail	E	01420132013 2100000				
			Fail	E	01420132014 2100000				
			Fail	E	01420132015 2100000				
			Fail	E	01420142014 2100000				
			Fail	E	01420142015 2100000				
			Fail	E	01420142016 2100000				
			Fail	E	05720102012 3010000				
			Fail	E	05720112013 3010000				
			Fail	E	05720102012 3020000				
			Fail	E	05720112013 3020000				
			Fail	E	05720122012 3400000				
			Fail	E	05720132013 3400000				
			Fail	E	05720112012 3600000				
			Fail	E	05720122013 3600000				
			Fail	E	06905720122012 3400005				
			Fail	E	06905720132013 3400005				

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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).		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				
			=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			

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No	Name	Description	Rule	Attribute	Combination			
			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	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 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		
				=404200	=N	=N		
				=404400	=N	=N		
				=414000	=N	=N		
				=414100	=N	=N		
				=414300	=N	=N		
				=414400	=N	=N		
				=414500	=N	=N		
				=414800	=N	=N		
				=414900	=N	=N		
50	USSGL Accounts and Contract Authority Indicator	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	USSGL ACCOUNT NUMBER	CONTRACT AUTHORITY			
				=403200	=N			
				=403400	=N			
				=413000	=N			
				=413100	=N			
				=413200	=N			
				=413300	=N			
				=413400	=N			
				=413500	=N			
				=413600	=N			
				=413800	=N			

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No	Name	Description	Rule	Attribute	Combination				
				=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				
51E	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.		PRIOR YEAR ADJUSTMENT CODE	CONCATENATE D TAS	Backdated Transaction			
			Pass	B	075 X3966000	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.		CONCATENATE D TAS					
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					
				=138400					
				=167000					
				=167100					
				=167200					
				=167900					
				=219200					
				=219300					
				=426800					
				=463500					
				=633800					
				=718100					
				=719100					
				=728100					
				=729100					

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No	Name	Description	Rule	Attribute	Combination				
53E	USSGLs limited to ESF and Sinking Fund TAS	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.		CONCATENATE D 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'.		CONCATENATE D TAS					
			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				
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'.		CONCATENATE D 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	Reducti on Type	

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No	Name	Description	Rule	Attribute	Combination			
				=438400	=P	=EG	<>0121143	=SEQ
64E	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	CONCATENATE D TAS	Reduction Type	
			Fail	438400	P	01220112011 1143000	SEQ	
			Fail	438400	P	01220122012 1143000	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	0160327	
			Pass	411900	X	E	0121143	
			Pass	411900	X	E	0750580	
			Pass	411900	X	E	0750344	
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	CONCATENATE D 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)	012	5531	412800	X

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No	Name	Description	Rule	Attribute	Combination			
			Pass	(BLANK) 016	8042	412800	X	
			Pass	(BLANK) 016	8144	414600	X	
			Pass	(BLANK) 089	4404	414600	X	
			Pass	(BLANK) 089	4455	414600	X	
			Pass	(BLANK) 089	4576	414600	X	
			Pass	(BLANK) 089	4579	414600	X	
			Pass	(BLANK) 016	8042	412900	X	
			Pass	(BLANK) 075	8004	412800	X	
68	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BEA CATEGORY INDICATOR	FUND TYPE	FINANCING ACCOUNT CODE
				=404700	=B	=M	=EP	=D
				=404700	=B	=M	=ER	=D
68E	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.		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			
				=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	AUTHORITY DURATION CODE
			Pass	(BLANK)	012	5205	411900	X
			Pass	(BLANK)	014	5132	411900	X

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No	Name	Description	Rule	Attribute	Combination			
			Pass	(BLANK)	014	5143	411900	X
			Pass	(BLANK)	014	5241	411900	X
			Pass	(BLANK)	014	5474	411900	X
			Pass	(BLANK)	014	5485	411900	X
			Pass	(BLANK)	014	5884	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)	089	5068	411900	X
			Pass	(BLANK)	089	5369	411900	X
			Pass	(BLANK)	487	5415	411900	X
			Pass	(BLANK)	012	1143	412700	A
			Pass	(BLANK)	016	0327	412700	M
			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)	431	0500	412800	M
			Pass	(BLANK)	012	1143	412900	A
			Pass	(BLANK)	016	0327	412900	M
			Pass	(BLANK)	096	3122	417100	X
			Pass	(BLANK)	096	3123	417100	X
			Pass	(BLANK)	089	4045	417200	X
			Pass	(BLANK)	089	4045	417300	X
			Pass	(BLANK)	096	3122	417300	X
			Pass	(BLANK)	096	3123	417300	X
			Pass	(BLANK)	015	5073	411900	X
			Pass	(BLANK)	014	5015	411900	X
			Pass	(BLANK)	014	5573	411900	X
			Pass	(BLANK)	012	1143	412800	A
			Pass	(BLANK)	075	0580	412900	A
			Pass	(BLANK)	075	5551	411900	X
			Pass	(BLANK)	015	5608	411900	X
			Pass	(BLANK)	075	0580	412800	A

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No	Name	Description	Rule	Attribute	Combination			
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	CONCATENATE D TAS			
			Pass	M	091 X5557000			
			Pass	M	014 X5656000			
			Pass	M	011 X5512000			
			Pass	M	01320122022 8233000			
			Pass	M	02020152016 5445000			
			Pass	M	02020162017 5445000			
			Pass	M	020 X5581000			
			Pass	M	02020172018 5445000			
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.		CONCATENATE D TAS				
			Pass	060 X8051001				
			Pass	069 X5423000				
			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.		AUTHORITY DURATION CODE	TAS STATUS	Fund Family		

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No	Name	Description	Rule	Attribute	Combination			
			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.		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.		CONCATENATED TAS				
			Pass	01620102011 0327000				
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			
76	USSGLs Limited to IMF	Some USSGL accounts are restricted to IMF TAS only.	Fail	USSGL ACCOUNT NUMBER				
				=119090				
				=119305				
				=119306				
				=119307				
				=119309				
				=119333				
				=135090				
				=135990				
				=411990				
				=411991				
				=411992				
				=411993				

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No	Name	Description	Rule	Attribute	Combination			
				=411994				
				=417590				
				=417690				
				=420190				
				=429590				
				=435190				
				=462090				
				=462091				
				=729090				
76E	USSGLs Limited to IMF	Some USSGL accounts are restricted to IMF TAS only.		CONCATENATE D TAS				
			Pass	011 X0003000				
			Pass	011 X0004000				
			Pass	011 X0074000				
			Pass	020011 X0003000				
			Pass	020011 X0074000				
77E	Financing Account Code	The USSGL account must be valid for the Financing Account Code assigned to the TAS.		USSGL ACCOUNT NUMBER	CONCATENATE D TAS			
			Pass	417000	091 X4300000			
78	TFM 2-4700 Appendix 7 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		
				=590900	=F	=T		
				=719000	=F	=T		
				=721200	=F	=T		
				=729000	=F	=T		
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				

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No	Name	Description	Rule	Attribute	Combination			
81	Limited Use of 415900	The use of USSGL 415900 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER				
				=415900				
81E	Limited Use of 415900	The use of USSGL 415900 is limited to specific TAS.		CONCATENATED TAS				
			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				
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				
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				

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No	Name	Description	Rule	Attribute	Combination				
			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					

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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 and Reporting System (CARS).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	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 01/02/03/04/05/06/07/08/09/10/11/12	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 01/02/03/04/05/06/07/08/09/10/11/12	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 # 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 and Reporting System (CARS).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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 and reporting System (CARS).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line
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 and 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 and 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 and 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

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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 and 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 and 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
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 and 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

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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 and Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	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 (column 7 of the 2108).	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 (column 8 of the 2108).	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 (column 9 from the 2108).	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 (column 10 from the 2108).	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 (column 11 from the 2108).	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 01/02/03/04/05/06/07/08/09/10/11/12	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 01/02/03/04/05/06/07/08/09/10/11/12	Closing Edit	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	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 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Ending Proprietary 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
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
26	Pre-closing Bal = Beg 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	Pre-closing Balance	Beginning Balance
27	Pre-closing Bal = Beg 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	Pre-closing Balance	Beginning Balance

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
28	Pre-closing Bal = Beg 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 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
29	Pre-closing Bal = Beg 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 Period # 08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
30	Pre-closing Bal = Beg 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 Period # 08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Fatal Period # 08/09/10/11/12	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Fatal Period # 08/09/10/11/12	USSGL / Zero	All	Appropriations Used/Expended	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
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 USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500	Proposed Analytical	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 USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.	Proposed Analytical	USSGL / 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 415100, 415200, 439200 and 439300	Proposed Analytical	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

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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
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.	Proposed Analytical	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.	Proposed Analytical	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 Edit	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

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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
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 (4000 series)	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100, 411200, 411500, 411700, 411800, and 411900.	Fatal Period # 10/11/12	Statement Line / SMAF	All	USSGL	BETC
50	Normal Warrants Edit	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal USSGL account 310100.	Fatal Period # 10/11/12	Statement Line / 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
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.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	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 / Statement Line	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero
56	Fiscal Service Investments-Interest Payable	The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest	Fiscal Service Interest Payable

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Section VII

U.S. Standard General Ledger
Data Edits - Summary Report

Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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
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 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

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Section VII

U.S. Standard General Ledger
Data Edits - Summary Report

Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
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 and Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000	Fatal Period # 12	Statement Line / SMAF	All	Cancelled Authority USSGL	Cancelled Authority BETC
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

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U.S. Standard General Ledger
Data Edits - Summary Report

Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
900	Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts	The total End balance for USSGL 411400 must equal the balance for BETCs related to collections to available receipts in CARS.	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC
910	Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts	The sum of the ending balances in USSGL accounts 411300, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in CARS.	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC

**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 and 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						

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	1000 - Unobligated balance brought forward, Oct 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated (+ or -)	+
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated (+ or -)	+
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving	+	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	2413 - Expired unobligated balance: end of year	+
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) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Anticipated recoveries of prior year unpaid and paid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)	+			
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 fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1102 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Reappropriation	+			

**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	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	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 applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
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) (-)	+			

**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	1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1176 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1204 - 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	1230 - Appropriations and/or unobligated balance of appropriations 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	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 - Capital transfer of appropriations to general fund (-)	+			
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 (-)	+			
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	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 (-)	+			

**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	1276 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	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	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			

**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	1530 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			

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	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	1722 - 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	1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1728 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+			

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	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	1822 - 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 (-)	+			
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) (-)	+			

**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						
422500	B						
425100	B						
428300	B						
428500	B						
428600	B						
428700	B						
429500	B						
429590	B						
436000	B						
438400	B						
439400	B						
439700	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: 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10

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		415800	E			
119090	E				417200	E		F	
119305	E				432000	E			
119306	E				435700	E			
119307	E				436000	E			
119309	E				438200	E	D		
119333	E				438200	E	P		
119400	E		N		438200	E	S		
120500	E		N		438300	E	P		
120900	E		N		438300	E	S		
135090	E				438400	E	D		
135990	E				438400	E	P		
161000	E		F		438400	E	S		
161100	E		F		439400	E			
161800	E		E		439500	E	B		
162000	E		E		439500	E	C		
162000	E		F		439500	E	D		
162100	E		F		439500	E	P		
163000	E		F		439500	E	R		
163100	E		F		439500	E	S		
163300	E		F		439600	E			
167000	E		N		439700	E	B		
167100	E		N		439700	E	C		
167200	E		N		439700	E	P		
167900	E		N		439701	E			
403200	E				439800	E	S		
403400	E				439900	E			
404200	E				442000	E			
404400	E				443000	E			
404700	E	B			445000	E			
404700	E	P			451000	E			
404700	E	S			461000	E			
404800	E				462000	E			
405000	E				462090	E			
406000	E				462091	E			
407000	E				463000	E			
408100	E	B			463500	E			
408100	E	C			465000	E			
408100	E	D			470000	E			
408100	E	P			472000	E			
408100	E	R			480100	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: 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10

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	
408100	E	S			483100	E		F	
408200	E	B			487100	E			
408200	E	C			488100	E			
408200	E	D			490100	E			
408200	E	P			493100	E		F	
408200	E	R			497100	E			
408200	E	S			498100	E			
408300	E	B							
408300	E	C							
408300	E	D							
408300	E	P							
408300	E	R							
408300	E	S							
412000	E								
412100	E	P							
412100	E	S							
412300	E	B							
412300	E	P							
412300	E	S							
412600	E	B	F						
412600	E	P	F						
413100	E								
413200	E	S							
413300	E								
413400	E								
413500	E	P							
413500	E	S							
413600	E								
413700	E		F						
413900	B								
414000	E	P							
414000	E	S							
414100	E								
414300	E								
414400	E								
414500	E								
414900	B								
415300	E		F						
415400	E								
415500	E								
416000	E	C							
416000	E	D							
416000	E	P							
416000	E	S							
416500	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: 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10

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	
416600	E		F						
416800	E		F						
417100	E		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						
422500	E								
423000	E		E						
423000	E		F						
423200	E		F						
423300	E		E						
423300	E		F						
423400	E		F						
424000	E								
425100	E		E						
425100	E		F						
428300	E								
428500	E								
428600	E								
428700	E								
431000	E								
438200	E	B							
438200	E	C							
438400	E	B							
438400	E	C							
439200	E	B							
439200	E	C							
439300	E	B							
439300	E	C							
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 and 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					
120500	E	N					
120900	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 and 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 and 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 and 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					
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 and 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 and 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 and 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 and 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					
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 and 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	1700 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4030 - 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	4031 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+
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	4034 - Offsetting governmental collections (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (-)	+
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	3030 - Unpaid obligations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			

**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	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	+			
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 (column 7 of the 2108).
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						
417100	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 (column 8 of the 2108).
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		
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 (column 9 from the 2108).
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		
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 (column 10 from the 2108).
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						
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 (column 11 from the 2108).
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						
439800	E						
439900	E						
442000	E						
443000	E						
445000	E						
451000	E						
461000	E						
462000	E						
463000	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.					

SUPPLEMENT

Section VII

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 22
Rule Name: Beginning Proprietary Account Balance
Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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						
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						
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						
135000	B						
135090	B						
135100	B						
135900	B						
135990	B						
136000	B						
136100	B						
136300	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		
136500	B						
136700	B						
136800	B						
137000	B						
137100	B						
137300	B						
137500	B						
137700	B						
137800	B						
138000	B						
138100	B						
138400	B						
138500	B						
138900	B						
139900	B						
141000	B						
151100	B						
151200	B						
151300	B						
151400	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						
161100	B						
161200	B						
161300	B						
161800	B						
162000	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		
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						
189000	B						
189900	B						
192100	B						
192300	B						
192500	B						
198000	B						
199000	B						
199500	B						

SUPPLEMENT

Section VII

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 22
Rule Name: Beginning Proprietary Account Balance
Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
199900	B						
201000	B						
211000	B						
211200	B						
212000	B						
213000	B						
214000	B						
214100	B						
214200	B						
215000	B						
215500	B						
216000	B						
217000	B						
218000	B						
219000	B						
219100	B						
219200	B						
219300	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						
240000	B						
241000	B						
251000	B						
251100	B						
252000	B						
253000	B						
253100	B						
253200	B						
253300	B						
253400	B						
254000	B						
259000	B						
261000	B						
262000	B						
263000	B						
265000	B						
266000	B						
267000	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		
269000	B						
291000	B						
292000	B						
292200	B						
292300	B						
294000	B						
296000	B						
297000	B						
298000	B						
298500	B						
299000	B						
299500	B						
310000	B						
320000	B						
331000	B						
340000	B						

**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						
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						
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						
135000	E						
135090	E						
135100	E						
135900	E						
135990	E						
136000	E						
136100	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		
136300	E						
136500	E						
136700	E						
136800	E						
137000	E						
137100	E						
137300	E						
137500	E						
137700	E						
137800	E						
138000	E						
138100	E						
138400	E						
138500	E						
138900	E						
139900	E						
141000	E						
151100	E						
151200	E						
151300	E						
151400	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						
157200	E						
159100	E						
159900	E						
161000	E						
161100	E						
161200	E						
161300	E						
161800	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		
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						
183000	E						
183200	E						
183900	E						
184000	E						
184900	E						
189000	E						
189900	E						
192100	E						
192300	E						
192500	E						
198000	E						
199000	E						

SUPPLEMENT

Section VII

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 23
Rule Name: Ending Proprietary Account Balance
Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
199500	E						
199900	E						
201000	E						
209010	E						
211000	E						
211200	E						
212000	E						
213000	E						
214000	E						
214100	E						
214200	E						
215000	E						
215500	E						
216000	E						
217000	E						
218000	E						
219000	E						
219100	E						
219200	E						
219300	E						
221000	E						
221100	E						
221300	E						
221500	E						
221600	E						
221700	E						
221800	E						
222000	E						
222500	E						
229000	E						
231000	E						
232000	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						
261000	E						
262000	E						
263000	E						
265000	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		
266000	E						
267000	E						
269000	E						
291000	E						
292000	E						
292200	E						
292300	E						
294000	E						
296000	E						
297000	E						
298000	E						
298500	E						
299000	E						
299500	E						
310000	E						
310100	E						
310200	E						
310300	E						
310500	E						
310600	E						
310700	E						
310800	E						
310900	E						
320000	E						
320100	E						
320600	E						
320700	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						

**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		
540000	E						
540500	E						
540600	E						
540900	E						
550000	E						
550900	E						
560000	E						
560900	E						
561000	E						
561900	E						
564000	E						
564900	E						
565000	E						
565900	E						
570000	E						
570005	E						
570500	E						
570800	E						
570900	E						
571000	E						
571200	E						
572000	E						
573000	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						

**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		
580600	E						
582000	E						
582100	E						
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						
599000	E						
599100	E						
599300	E						
599400	E						
599700	E						
599800	E						
610000	E						
615000	E						
619000	E						
619900	E						
631000	E						
632000	E						
633000	E						
633800	E						
634000	E						
640000	E						
650000	E						
660000	E						
661000	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		
671000	E						
672000	E						
673000	E						
679000	E						
679500	E						
680000	E						
685000	E						
690000	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						

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		
403200	E				0		
403400	E						
404200	E						
404400	E						
404700	E						
404800	E						
405000	E						
406000	E						
407000	E						
408100	E						
408200	E						
408300	E						
411100	E						
411200	E						
411300	E						
411400	E						
411500	E						
411600	E						
411700	E						
411800	E						
411900	E						
411990	E						
411991	E						
411992	E						
411993	E						
411994	E						
412000	E						
412100	E						
412200	E						
412300	E						
412400	E						
412500	E						
412600	E						
412700	E						
412800	E						
412900	E						
413000	E						
413100	E						
413200	E						
413300	E						
413400	E						
413500	E						
413600	E						
413700	E						
413800	E						
413900	E						
414000	E						
414100	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		
414200	E						
414300	E						
414400	E						
414500	E						
414600	E						
414700	E						
414800	E						
414900	E						
415000	E						
415100	E						
415200	E						
415300	E						
415400	E						
415500	E						
415700	E						
415800	E						
415900	E						
416000	E						
416500	E						
416600	E						
416700	E						
416800	E						
417000	E						
417100	E						
417200	E						
417300	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						
421200	E						
421500	E						
422100	E						
422200	E						
422500	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		
423000	E						
423100	E						
423200	E						
423300	E						
423400	E						
424000	E						
425100	E						
425200	E						
425300	E						
425500	E						
426000	E						
426100	E						
426200	E						
426300	E						
426400	E						
426500	E						
426600	E						
426700	E						
426800	E						
427100	E						
427300	E						
427500	E						
427600	E						
427700	E						
428300	E						
428500	E						
428600	E						
428700	E						
429000	E						
429500	E						
429590	E						
431000	E						
432000	E						
435000	E						
435100	E						
435190	E						
435500	E						
435600	E						
435700	E						
436000	E						
437000	E						
438200	E						
438300	E						
438400	E						
438700	E						
438800	E						
439000	E						
439100	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		
439200	E						
439300	E						
439400	E						
439500	E						
439600	E						
439700	E						
439701	E						
439800	E						
439900	E						
442000	E						
443000	E						
445000	E						
451000	E						
459000	E						
461000	E						
462000	E						
462090	E						
462091	E						
463000	E						
463500	E						
465000	E						
469000	E						
470000	E						
472000	E						
480100	E						
480200	E						
483100	E						
483200	E						
487100	E						
487200	E						
488100	E						
488200	E						
490100	E						
490200	E						
490800	E						
493100	E						
497100	E						
497200	E						
498100	E						
498200	E						

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 25
Rule Name: Ending Memo Account Balance
Description: The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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
Data Edits - Detail Report**

Edit Rule Number: 26
Rule Name: Pre-closing Bal = Beg 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			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 27
Rule Name: Pre-closing Bal = Beg 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			

**U.S. Standard General Ledger
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Edit Rule Number: 28
Rule Name: Pre-closing Bal = Beg 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
Data Edits - Detail Report**

Edit Rule Number: 29
Rule Name: Pre-closing Bal = Beg 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: 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				USSGL Account Number	Begin/End			
310000	B				310000	E			

**U.S. Standard General Ledger
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Edit Rule Number: 30
Rule Name: Pre-closing Bal = Beg 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: 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				USSGL Account Number	Begin/End			
331000	B				331000	E			

**U.S. Standard General Ledger
Data Edits - Detail Report**

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: 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				Zero		
578000	E				0		
673000	E						

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 32
Rule Name: Appropriations Used and Expended Appropriations Edit
Description: USSGL account 310700 and USSGL account 570000 must equal the sum of zero.
Type: SZ: USSGL / Zero
Operand: 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				Zero		
310700	E				0		
570000	E						

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 33
Rule Name: UCAD Reciprocal Category 7 Transferred-In
Description: The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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
Data Edits - Detail Report**

Edit Rule Number: 34
Rule Name: UCAD Reciprocal Category 7 Transferred-Out
Description: The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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
 Data Edits - Detail Report**

Edit Rule Number: 35
Rule Name: UCAD Reciprocal Category 8 Transferred-In
Description: The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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
 Data Edits - Detail Report**

Edit Rule Number: 36
Rule Name: UCAD Reciprocal Category 8 Transferred-Out
Description: The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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
 Data Edits - Detail Report**

Edit Rule Number: 37
Rule Name: Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"
Description: The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500
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		
412800	E				AXFERC		
412900	E				AXFERD		
416700	E						
417000	E						
417300	E						
417500	E						

**U.S. Standard General Ledger
 Data Edits - Detail Report**

Edit Rule Number: 38
Rule Name: Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"
Description: The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 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		
417600	E				BXFERC		
419000	E				BXFERD		
419100	E						
419200	E						
419300	E						
419600	E						
419700	E						
435600	E						
483100	E						
493100	E						

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 39
Rule Name: Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"
Description: The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300
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	Auth Type Code	Fund Type	BETC		
415100	E	S	EG	CXFERC		
415100	E	S	EC	CXFERD		
415100	E	S	EM			
415100	E	S	EP			
415100	E	S	ER			
415100	E	S	ES			
415100	E	S	ET			
415100	E	S	TR			
415200	E		EG			
415200	E		EC			
415200	E		EM			
415200	E		EP			
415200	E		ER			
415200	E		ES			
415200	E		ET			
415200	E		TR			
439200	E	D	ES			
439200	E	P	ES			
439200	E	R	ES			
439200	E	S	ES			
439200	E	D	ET			
439200	E	P	ET			
439200	E	R	ET			
439200	E	S	ET			
439300	E	D	ES			
439300	E	P	ES			
439300	E	R	ES			
439300	E	D	ET			
439300	E	P	ET			
439300	E	R	ET			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 40
Rule Name: UCAD Reciprocal Category 11 Capital Transfers- In
Description: The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 41
Rule Name: UCAD Reciprocal Category 11 Capital Transfers Out
Description: The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 42
Rule Name: Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations
Description: The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.
Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 43
Rule Name: Reclassified Net Position Lines
Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
Reclassified Balance Sheet	9.1 - Net Position - funds from dedicated collections	+	Reclassified Stmt. of Operations and Changes in Net Position	1 - Net position, beginning of period	+
Reclassified Balance Sheet	9.2 - Net Position - funds other than those from dedicated collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.1 - Changes in accounting principles	+
			Reclassified Stmt. of Operations and Changes in Net Position	2.2 - Corrections of errors - non-federal	+
			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	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	+
			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/2	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 43
Rule Name: Reclassified Net Position Lines
Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
			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 - Benefit program revenue (non-exchange) (RC 26) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.4 - Other taxes and receipts (RC 45) /1	+
			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	+
			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)	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 43
Rule Name: Reclassified Net Position Lines
Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
			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)	+
			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 budgetary financing sources (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	8.1 - Transfers-in without reimbursement (RC 18) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.2 - Transfers-out without reimbursement (RC 18) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.3 - Imputed financing sources (RC 25) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.4 - Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.5 - Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 43
Rule Name: Reclassified Net Position Lines
Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
			Reclassified Stmt. of Operations and Changes in Net Position	8.6 - Other non-budgetary financing sources for debt accruals/amortization (RC 37)/1	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.7 - Other non-budgetary financing sources (RC 29) /1, 9	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.8 - Other financing sources for the General Fund of the U.S. Government (RC 37)/1	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.9 - Transfer-in of agency's unavailable custodial and non-entity collections (RC 44)	+
			Reclassified Stmt. of Operations and Changes in Net Position	8.10 - Accrual of agency'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	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 43
Rule Name: Reclassified Net Position Lines
Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
			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	+
			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 - Other revenue (without reciprocal) (RC 29) /2	+

SUPPLEMENT

Section VII

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 44
Rule Name: Reclassified Balance Sheet Check
Description: The Total Assets line must equal the Total Liabilities and Net Position line.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
Reclassified Balance Sheet	2.1 - Cash and other monetary assets	+	Reclassified Balance Sheet	6.1 - Accounts payable	+
Reclassified Balance Sheet	2.2 - Accounts and taxes receivable, net	+	Reclassified Balance Sheet	6.2 - Federal debt securities held by the public and accrued interest	+
Reclassified Balance Sheet	2.3 - Loans receivable, net	+	Reclassified Balance Sheet	6.3 - Federal employee and veteran benefits payable	+
Reclassified Balance Sheet	2.4 - Inventories and related property, net	+	Reclassified Balance Sheet	6.4 - Environmental and disposal liabilities	+
Reclassified Balance Sheet	2.5 - Property, plant, and equipment, net	+	Reclassified Balance Sheet	6.5 - Benefits due and payable	+
Reclassified Balance Sheet	2.6 - Debt and equity securities	+	Reclassified Balance Sheet	6.6 - Loan guarantee liabilities	+
Reclassified Balance Sheet	2.7 - Investments in government-sponsored enterprises (for use by Treasury only)	+	Reclassified Balance Sheet	6.7 - Liabilities to government-sponsored enterprises (for use by Treasury only)	+
Reclassified Balance Sheet	2.8 - Other assets	+	Reclassified Balance Sheet	6.8 - Insurance and guarantee program liabilities	+
Reclassified Balance Sheet	3.1 - Fund balance with Treasury (RC 40)/1	+	Reclassified Balance Sheet	6.9 - Other liabilities	+
Reclassified Balance Sheet	3.2 - Federal investments (RC 01)/1	+	Reclassified Balance Sheet	7.1 - Accounts payable (RC 22)/1	+
Reclassified Balance Sheet	3.3 - Accounts receivable (RC 22)/1	+	Reclassified Balance Sheet	7.2 - Accounts payable, capital transfers (RC 12)/1	+
Reclassified Balance Sheet	3.4 - Accounts receivable, capital transfers (RC 12)/1	+	Reclassified Balance Sheet	7.3 - Federal debt (RC 01)/1	+
Reclassified Balance Sheet	3.5 - Interest receivable - investments (RC 02)/1	+	Reclassified Balance Sheet	7.4 - Interest payable - debt (RC 02)/1	+
Reclassified Balance Sheet	3.6 - Interest receivable - loans and not otherwise classified (RC 04)/1	+	Reclassified Balance Sheet	7.5 - Interest payable - loans and not otherwise classified (RC 04)/1	+
Reclassified Balance Sheet	3.7 - Loans receivable (RC 17)/1	+	Reclassified Balance Sheet	7.6 - Loans payable (RC 17)/1	+
Reclassified Balance Sheet	3.8 - Transfers receivable (RC 27)/1	+	Reclassified Balance Sheet	7.7 - Transfers payable (RC 27)/1	+
Reclassified Balance Sheet	3.9 - Benefit program contributions receivable (RC 21)/1	+	Reclassified Balance Sheet	7.8 - Benefit program contributions payable (RC 21)/1	+
Reclassified Balance Sheet	3.10 - Advances to others and prepayments (RC 23)/1	+	Reclassified Balance Sheet	7.9 - Advances from others and deferred credits (RC 23)/1	+
Reclassified Balance Sheet	3.11 - Other assets (without reciprocals) (Line inactive for FY 2017) (RC 29)/1	+	Reclassified Balance Sheet	7.10 - Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	+
Reclassified Balance Sheet	3.12 - Asset for agency's custodial and non-entity liabilities (RC 46)/1	+	Reclassified Balance Sheet	7.11 - Other liabilities (without reciprocals) (RC 29)/1	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 44
Rule Name: Reclassified Balance Sheet Check
Description: The Total Assets line must equal the Total Liabilities and Net Position line.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:
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
Reclassified Balance Sheet	3.13 - Other assets (RC 30)/1	+	Reclassified Balance Sheet	7.12 - Liability for fund balance with Treasury (RC 40)/1	+
			Reclassified Balance Sheet	7.13 - Other liabilities (RC 30)/1	+
			Reclassified Balance Sheet	9.1 - Net Position - funds from dedicated collections	+
			Reclassified Balance Sheet	9.2 - Net Position - funds other than those from dedicated collections	+

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 45
Rule Name: Fiscal Year Proprietary Closing Edit
Description: The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS 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: 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					
411700	E	B					
411800	E	B					
411900	E	B					
411990	E	B					
411991	E	B					
411992	E	B					
412200	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					
415900	E	B					
416600	E	B					
416700	E	B					
416800	E	B					
417000	E	B					
417100	E	B					
417200	E	B					
417300	E	B					
417500	E	B					
417590	E	B					
417600	E	B					
417690	E	B					
419000	E	B					

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 46
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
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					
423000	E	B					
423100	E	B					
423200	E	B					
423300	E	B					
423400	E	B					
425100	E	B					
425200	E	B					
425300	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					
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					
435500	E	B					
435600	E	B					
437000	E	B					
438700	E	B					
438800	E	B					

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 46
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	PY Adj			Zero	
439000	E	B				
439100	E	B				
439200	E	B				
439300	E	B				
439400	E	B				
439600	E	B				
439700	E	B				
439800	E	B				
439900	E	B				
445000	E	B				
462000	E	B				
462090	E	B				
462091	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				

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 47
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account 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					
411700	E	P					
411800	E	P					
411900	E	P					
411990	E	P					
411991	E	P					
411992	E	P					
412100	E	P					
412200	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					
413200	E	P					
413300	E	P					
413400	E	P					
413500	E	P					
413600	E	P					
413700	E	P					
413800	E	P					
414000	E	P					
414100	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					
415800	E	P					
415900	E	P					
416600	E	P					

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 47
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
416700	E	P					
416800	E	P					
417000	E	P					
417100	E	P					
417200	E	P					
417300	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					
422500	E	P					
423000	E	P					
423200	E	P					
423300	E	P					
423400	E	P					
425100	E	P					
425200	E	P					
425300	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					
427100	E	P					
427300	E	P					
427500	E	P					
427600	E	P					
427700	E	P					
428300	E	P					
428500	E	P					
428600	E	P					

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 47
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj			Zero		
428700	E	P					
429000	E	P					
429500	E	P					
429590	E	P					
432000	E	P					
435000	E	P					
435100	E	P					
435190	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					
439600	E	P					
439700	E	P					
439800	E	P					
439900	E	P					
445000	E	P					
462000	E	P					
462090	E	P					
462091	E	P					
465000	E	P					
480100	E	P					
480200	E	P					
483100	E	P					
487100	E	P					
487200	E	P					
488100	E	P					
488200	E	P					
490100	E	P					
490200	E	P					
490800	E	P					
493100	E	P					
497100	E	P					
497200	E	P					
498100	E	P					

**U.S. Standard General Ledger
 Data Edits - Detail Report**

Edit Rule Number: 47
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj		Zero			
498200	E	P					

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 48
Rule Name: Budgetary USSGL Accounts and Reappropriations
Description: The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 49
Rule Name: Normal Warrants Edit (4000 series)
Description: The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100, 411200, 411500, 411700, 411800, and 411900.
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	+	APLIMIND		
USSGL account	411900 - Other Appropriations Realized	+	APOTH		
USSGL account	411990 - Other Appropriations Realized - International Monetary Fund	+	APROP		
USSGL account	411991 - Other Appropriations Realized - International Monetary Fund - Reserve Tranche	+			
USSGL account	411992 - Other Appropriations Realized - International Monetary Fund - Letter of Credit	+			
USSGL account	411993 - Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow	+			
USSGL account	411994 - Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	+			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 50
Rule Name: Normal Warrants Edit
Description: The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal USSGL account 310100.
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		
			APLIMIND		
			APOTH		
			APROP		
			JRCR		
			RAPPRC		
			RAPPRD		

**U.S. Standard General Ledger
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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			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 52
Rule Name: USSGLs 415800 and 439800
Description: The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.
Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 53
Rule Name: Spending Authority, Collected, Discretionary
Description: Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 54
Rule Name: Spending Authority, Collected, Mandatory
Description: Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 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		

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 55
Rule Name: Total Reimbursable and Direct Obligations
Description: Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical 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: 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	Bureau of the Fiscal Service		
134200	E	F	020	0550	PAYABLES		
134200	E	F	020	0551			

U.S. Standard General Ledger
 Data Edits - Detail Report

Edit Rule Number: 57
Rule Name: Fiscal Service Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)
Description: The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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		
161000	E	F	020	0505	DISC_ON_SEC		
161100	E	F	020	0550	PREM_ON_SEC		
161200	E	F	020	0550	SEC_ISSUED		
161300	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: 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	Bureau of the Fiscal Service		
531100	E	F	020	0550	EXPENSES		
531100	E	F	020	0551			
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: 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	Bureau of the Fiscal Service		
214100	E	F	011	1499	RECEIVABLES		
214100	E	F	012	1499			
214100	E	F	013	1499			
214100	E	F	014	1499			
214100	E	F	019	1499			
214100	E	F	020	1337			
214100	E	F	020	1338			
214100	E	F	020	1350			
214100	E	F	020	1351			
214100	E	F	020	1360			
214100	E	F	020	1363			
214100	E	F	020	1401			
214100	E	F	020	1408			
214100	E	F	020	1413			
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			
214100	E	F	027	1499			
214100	E	F	036	1499			
214100	E	F	068	1499			
214100	E	F	069	1499			
214100	E	F	070	1499			
214100	E	F	071	1499			
214100	E	F	072	1499			
214100	E	F	073	1499			
214100	E	F	075	1499			
214100	E	F	083	1499			
214100	E	F	086	1499			
214100	E	F	089	1499			
214100	E	F	091	1499			
214100	E	F	097	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: 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	Bureau of the Fiscal Service		
251000	E	F	011	1499	ASSETS		
251000	E	F	012	1499			
251000	E	F	013	1499			
251000	E	F	014	1499			
251000	E	F	019	1499			
251000	E	F	020	1337			
251000	E	F	020	1338			
251000	E	F	020	1350			
251000	E	F	020	1351			
251000	E	F	020	1360			
251000	E	F	020	1363			
251000	E	F	020	1401			
251000	E	F	020	1408			
251000	E	F	020	1413			
251000	E	F	020	1417			
251000	E	F	020	1418			
251000	E	F	020	1433			
251000	E	F	020	1495			
251000	E	F	020	1497			
251000	E	F	020	1499			
251000	E	F	027	1499			
251000	E	F	036	1499			
251000	E	F	068	1499			
251000	E	F	069	1499			
251000	E	F	070	1499			
251000	E	F	071	1499			
251000	E	F	072	1499			
251000	E	F	073	1499			
251000	E	F	075	1499			
251000	E	F	083	1499			
251000	E	F	086	1499			
251000	E	F	089	1499			
251000	E	F	091	1499			
251000	E	F	097	1499			
251100	E	F	020	1338			
251100	E	F	020	1350			
251100	E	F	020	1351			
251100	E	F	020	1360			
251100	E	F	020	1401			
251100	E	F	020	1413			
251100	E	F	020	1417			
251100	E	F	020	1418			
251100	E	F	020	1433			
251100	E	F	020	1495			
251100	E	F	020	1497			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 61
Rule Name: Fiscal Service Borrowings- Revenue
Description: The amount of Revenue that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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	011	1499	REVENUE		
631000	E	F	012	1499			
631000	E	F	013	1499			
631000	E	F	014	1499			
631000	E	F	019	1499			
631000	E	F	020	1337			
631000	E	F	020	1338			
631000	E	F	020	1350			
631000	E	F	020	1351			
631000	E	F	020	1360			
631000	E	F	020	1363			
631000	E	F	020	1401			
631000	E	F	020	1408			
631000	E	F	020	1413			
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			
631000	E	F	027	1499			
631000	E	F	036	1499			
631000	E	F	068	1499			
631000	E	F	069	1499			
631000	E	F	070	1499			
631000	E	F	071	1499			
631000	E	F	072	1499			
631000	E	F	073	1499			
631000	E	F	075	1499			
631000	E	F	083	1499			
631000	E	F	086	1499			
631000	E	F	089	1499			
631000	E	F	091	1499			
631000	E	F	097	1499			
711200	E	F	020	1338			
711200	E	F	020	1350			
711200	E	F	020	1351			
711200	E	F	020	1360			
711200	E	F	020	1401			
711200	E	F	020	1413			
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			

**U.S. Standard General Ledger
Data Edits - Detail Report**

Edit Rule Number: 61
Rule Name: Fiscal Service Borrowings- Revenue
Description: The amount of Revenue that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical 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		
721200	E	F	020	1338			
721200	E	F	020	1350			
721200	E	F	020	1351			
721200	E	F	020	1360			
721200	E	F	020	1401			
721200	E	F	020	1413			
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
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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 and Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000
Type: LS: Statement Line / SMAF
Operand: Equal (=)
Fatal Period: 12
Proposed Analytical 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		
			SWYERV		

**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
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Edit Rule Number: 900
Rule Name: Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts
Description: The total End balance for USSGL 411400 must equal the balance for BETCs related to collections to available receipts in CARS.
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	411400 - Appropriated Receipts Derived from Available Trust or Special Fund Receipts	+	COLAVRAJ		
			COLAVRCT		
			COLAVRRV		

**U.S. Standard General Ledger
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Edit Rule Number: 910
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, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in CARS.
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	411300 - Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	+	APSPCEXP		
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	+			

U.S. Standard General Ledger
Closing 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.
Rule Type:	CL: Closing Edits
Operand:	Equal (=)
Fatal Period:	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Closing Rule Number: 21.412200	
Closing USSGL Account: 412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	
Calculated Preclosing Balance	
412200 Beginning Balance	
USSGL Account Number	Begin/End Indicator
412200	E
USSGL Account Number	Begin/End Indicator
412200	B

Closing Rule Number: 21.412600	
Closing USSGL Account: 412600 Amounts Appropriated From Specific Invested TAFS - Receivable	
Calculated Preclosing Balance	
412600 Beginning Balance	
USSGL Account Number	Begin/End Indicator
408100	E
412600	E
USSGL Account Number	Begin/End Indicator
412600	B

Closing Rule Number: 21.412700	
Closing USSGL Account: 412700 Amounts Appropriated From Specific Invested TAFS - Payable	
Calculated Preclosing Balance	
412700 Beginning Balance	
USSGL Account Number	Begin/End Indicator
412700	E
USSGL Account Number	Begin/End Indicator
412700	B

Closing Rule Number: 21.413600	
Closing USSGL Account: 413600 Contract Authority To Be Liquidated by Trust Funds	
Calculated Preclosing Balance	
413600 Beginning Balance	
USSGL Account Number	Begin/End Indicator
413600	E
USSGL Account Number	Begin/End Indicator
413600	B

Closing Rule Number: 21.413700	
Closing USSGL Account: 413700 Transfers of Contract Authority - Allocation	
Calculated Preclosing Balance	
413700 Beginning Balance	
USSGL Account Number	Begin/End Indicator
413700	E
415500	E
USSGL Account Number	Begin/End Indicator
413700	B

U.S. Standard General Ledger
Closing Edits Detail Report

Closing Rule Number:		21.413900			
Closing USSGL Account:		413900 Contract Authority Carried Forward			
Calculated Preclosing Balance			413900 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
413100	E			413900	B
413200	E	S			
413300	E				
413400	E				
413500	E	P/S			
413900	E				
439200	E	C			
439300	E	C			

Closing Rule Number:		21.414900			
Closing USSGL Account:		414900 Borrowing Authority Carried Forward			
Calculated Preclosing Balance			414900 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
414000	E	P/S		414900	B
414100	E				
414300	E				
414400	E				
414500	E				
414900	E				
439200	E	B			
439300	E	B			

Closing Rule Number:		21.415300			
Closing USSGL Account:		415300 Transfers of Contract Authority - Nonallocation			
Calculated Preclosing Balance			415300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415300	E			415300	B
415400	E				

Closing Rule Number:		21.416600			
Closing USSGL Account:		416600 Allocations of Realized Authority - To Be Transferred From Invested Balances			
Calculated Preclosing Balance			416600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
408200	E			416600	B
416600	E				

Closing Rule Number:		21.417100			
Closing USSGL Account:		417100 Nonallocation Transfers of Invested Balances - Receivable			
Calculated Preclosing Balance			417100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
408300	E			417100	B
417100	E				

U.S. Standard General Ledger
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Closing Rule Number:		21.417200			
Closing USSGL Account:		417200 Nonallocation Transfers of Invested Balances - Payable			
Calculated Preclosing Balance				417200 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
417200	E			417200	B

U.S. Standard General Ledger
Closing Edits Detail Report

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
411100	E	D/P		420100	B
411200	E				
411300	E	D/P			
411400	E	D/P			
411500	E	D/P			
411600	E	P			
411700	E	D/P			
411800	E				
411900	E	D/E/F/P			
412500	E				
412800	E	B/P			
412900	E	B/P			
413000	E				
413800	E				
414200	E				
414600	E	B/P/S			
414700	E				
414800	E				
415000	E				
415100	E	P/S			
415200	E				
415900	E	B/P			
416700	E				
417000	E	P/S			
417300	E				
417500	E	P/S			
417600	E	P/S			
419000	E	P/S			
419100	E	P/S			
419200	E	P/S			
419300	E	P/S			
419500	E				
419600	E	P/S			
419700	E	P/S			
420100	E				
421200	E				
425200	E				
425300	E				
425500	E				
426000	E				
426100	E				
426200	E				
426300	E				
426400	E				
426500	E				
426600	E				
426700	E				
426800	E				
427100	E				
427300	E				
427500	E				
427600	E				
427700	E				

U.S. Standard General Ledger
Closing Edits Detail Report

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
429000	E				
435100	E				
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				

Closing Rule Number:		21.420190			
Closing USSGL Account:		420190 Total Actual Resources - Collected - International Monetary Fund			
Calculated Preclosing Balance			420190 Beginning Balance		
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				

Closing Rule Number:		21.422100			
Closing USSGL Account:		422100 Unfilled Customer Orders Without Advance			
Calculated Preclosing Balance			422100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
422100	E			422100	B
423000	E				

Closing Rule Number:		21.422200			
Closing USSGL Account:		422200 Unfilled Customer Orders With Advance			
Calculated Preclosing Balance			422200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
422200	E			422200	B
423100	E				

U.S. Standard General Ledger
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Closing Rule Number:		21.422500			
Closing USSGL Account:		422500 Expenditure Transfers from Trust Funds - Receivable			
Calculated Preclosing Balance			422500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
419900	E			422500	B
422500	E				
423200	E				

Closing Rule Number:		21.425100			
Closing USSGL Account:		425100 Reimbursements and Other Income 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			
Calculated Preclosing Balance			429500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
429500	E			429500	B

U.S. Standard General Ledger
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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

Closing Rule Number:		21.436000			
Closing USSGL Account:		436000 Appropriation Purpose Fulfilled - Balance Not Available			
Calculated Preclosing Balance				436000 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
436000	E			436000	B

Closing Rule Number:		21.438400			
Closing USSGL Account:		438400 Temporary Reduction/Cancellation Returned by Appropriation			
Calculated Preclosing Balance				438400 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
412100	E			438400	B
412300	E				
412400	E				
416800	E				
435700	E				
438200	E				
438300	E				
438400	E				

Closing Rule Number:		21.439400			
Closing USSGL Account:		439400 Receipts Unavailable for Obligation Upon Collection			
Calculated Preclosing Balance				439400 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
439400	E			439400	B
439600	E				

Closing Rule Number:		21.439700			
Closing USSGL Account:		439700 Receipts and Appropriations Temporarily Precluded From Obligation			
Calculated Preclosing Balance				439700 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415700	E			439700	B
432000	E				
439700	E				
439701	E				
439900	E				

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Closing Rule Number:		21.439800			
Closing USSGL Account:		439800 Offsetting Collections Temporarily Precluded From Obligation			
Calculated Preclosing Balance				439800 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415800	E			439800	B
439800	E				

Closing Rule Number:		21.445000			
Closing USSGL Account:		445000 Unapportioned Authority			
Calculated Preclosing Balance				445000 Beginning Balance	
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator
442000	E	U	N	445000	B
443000	E	U	N		
445000	E	U	N		
451000	E	U	N		
461000	E	U	N		
463000	E	U	N		
470000	E	U	N		

Closing Rule Number:		21.462000			
Closing USSGL Account:		462000 Unobligated Funds Exempt From Apportionment			
Calculated Preclosing Balance				462000 Beginning Balance	
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator
462000	E	U	N	462000	B
472000	E	U	N		

Closing Rule Number:		21.462090			
Closing USSGL Account:		462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund			
Calculated Preclosing Balance				462090 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
462090	E			462090	B

Closing Rule Number:		21.462091			
Closing USSGL Account:		462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)			
Calculated Preclosing Balance				462091 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
462091	E			462091	B

Closing Rule Number:		21.463500			
Closing USSGL Account:		463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund			
Calculated Preclosing Balance				463500 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
463500	E			463500	B

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Closing Rule Number:		21.465000			
Closing USSGL Account:		465000 Allotments - Expired Authority			
Calculated Preclosing Balance				465000 Beginning Balance	
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator
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	E	K/N		
462000	E	U	X		
463000	E	U	X		
465000	E	E	K/N		
470000	E	U	X		
472000	E	U	X		

Closing Rule Number:		21.480100			
Closing USSGL Account:		480100 Undelivered Orders - Obligations, Unpaid			
Calculated Preclosing Balance				480100 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
480100	E			480100	B
483100	E				
487100	E				
488100	E				

Closing Rule Number:		21.480200			
Closing USSGL Account:		480200 Undelivered Orders - Obligations, Prepaid/Advanced			
Calculated Preclosing Balance				480200 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
480200	E			480200	B
483200	E				
487200	E				
488200	E				

Closing Rule Number:		21.490100			
Closing USSGL Account:		490100 Delivered Orders - Obligations, Unpaid			
Calculated Preclosing Balance				490100 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
490100	E			490100	B
493100	E				
497100	E				
498100	E				

Closing Rule Number:		21.490800			
Closing USSGL Account:		490800 Authority Outlaid Not Yet Disbursed			
Calculated Preclosing Balance				490800 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
490800	E			490800	B

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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.
Rule Type:	CL: Closing Edits
Operand:	Equal (=)
Fatal Period:	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Closing Rule Number:	45.101000				
Closing USSGL Account:	101000 Fund Balance With Treasury				
101000 Preclosing Balance			101000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
101000	E			101000	B

Closing Rule Number:	45.110100				
Closing USSGL Account:	110100 General Fund of the U.S. Government's Operating Cash				
110100 Preclosing Balance			110100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
110100	E			110100	B

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

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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

Closing Rule Number:		45.114500			
Closing USSGL Account:		114500 Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account			
114500 Preclosing Balance			114500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
114500	E			114500	B

Closing Rule Number:		45.119000			
Closing USSGL Account:		119000 Other Cash			
119000 Preclosing Balance			119000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119000	E			119000	B

Closing Rule Number:		45.119090			
Closing USSGL Account:		119090 Other Cash - International Monetary Fund			
119090 Preclosing Balance			119090 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119090	E			119090	B

Closing Rule Number:		45.119305			
Closing USSGL Account:		119305 International Monetary Fund - Letter of Credit			
119305 Preclosing Balance			119305 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119305	E			119305	B

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Closing Rule Number:		45.119306			
Closing USSGL Account:		119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment			
119306 Preclosing Balance			119306 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119306	E			119306	B

Closing Rule Number:		45.119307			
Closing USSGL Account:		119307 International Monetary Fund - Dollar Deposits with the IMF			
119307 Preclosing Balance			119307 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119307	E			119307	B

Closing Rule Number:		45.119309			
Closing USSGL Account:		119309 International Monetary Fund - Currency Holdings			
119309 Preclosing Balance			119309 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119309	E			119309	B

Closing Rule Number:		45.119333			
Closing USSGL Account:		119333 International Monetary Fund - Reserve Position			
119333 Preclosing Balance			119333 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119333	E			119333	B

Closing Rule Number:		45.119400			
Closing USSGL Account:		119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights			
119400 Preclosing Balance			119400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119400	E			119400	B

Closing Rule Number:		45.119500			
Closing USSGL Account:		119500 Other Monetary Assets			
119500 Preclosing Balance			119500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
119500	E			119500	B

Closing Rule Number:		45.120000			
Closing USSGL Account:		120000 Foreign Currency			
120000 Preclosing Balance			120000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
120000	E			120000	B

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Closing Rule Number:		45.120500			
Closing USSGL Account:		120500 Foreign Currency Denominated Equivalent Assets			
120500 Preclosing Balance			120500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
120500	E			120500	B

Closing Rule Number:		45.120900			
Closing USSGL Account:		120900 Uninvested Foreign Currency			
120900 Preclosing Balance			120900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
120900	E			120900	B

Closing Rule Number:		45.125000			
Closing USSGL Account:		125000 Central Accounting/Agency Reconciliation Account			
125000 Preclosing Balance			125000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
125000	E			125000	B

Closing Rule Number:		45.131000			
Closing USSGL Account:		131000 Accounts Receivable			
131000 Preclosing Balance			131000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
131000	E			131000	B

Closing Rule Number:		45.131900			
Closing USSGL Account:		131900 Allowance for Loss on Accounts Receivable			
131900 Preclosing Balance			131900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
131900	E			131900	B

Closing Rule Number:		45.132000			
Closing USSGL Account:		132000 Funded Employment Benefit Contributions Receivable			
132000 Preclosing Balance			132000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
132000	E			132000	B

Closing Rule Number:		45.132100			
Closing USSGL Account:		132100 Unfunded FECA Benefit Contributions Receivable			
132100 Preclosing Balance			132100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
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			
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:		45.135000			
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

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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

Closing Rule Number:		45.136300			
Closing USSGL Account:		136300 Penalties and Fines Receivable - Taxes			
136300 Preclosing Balance			136300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136300	E			136300	B

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Closing Rule Number:		45.136500			
Closing USSGL Account:		136500 Allowance for Loss on Penalties and Fines Receivable - Loans			
136500 Preclosing Balance			136500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136500	E			136500	B

Closing Rule Number:		45.136700			
Closing USSGL Account:		136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified			
136700 Preclosing Balance			136700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136700	E			136700	B

Closing Rule Number:		45.136800			
Closing USSGL Account:		136800 Allowance for Loss on Penalties and Fines Receivable - Taxes			
136800 Preclosing Balance			136800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
136800	E			136800	B

Closing Rule Number:		45.137000			
Closing USSGL Account:		137000 Administrative Fees Receivable - Not Otherwise Classified			
137000 Preclosing Balance			137000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137000	E			137000	B

Closing Rule Number:		45.137100			
Closing USSGL Account:		137100 Administrative Fees Receivable - Loans			
137100 Preclosing Balance			137100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137100	E			137100	B

Closing Rule Number:		45.137300			
Closing USSGL Account:		137300 Administrative Fees Receivable - Taxes			
137300 Preclosing Balance			137300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137300	E			137300	B

Closing Rule Number:		45.137500			
Closing USSGL Account:		137500 Allowance for Loss on Administrative Fees Receivable - Loans			
137500 Preclosing Balance			137500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137500	E			137500	B

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Closing Rule Number:		45.137700			
Closing USSGL Account:		137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified			
137700 Preclosing Balance			137700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137700	E			137700	B

Closing Rule Number:		45.137800			
Closing USSGL Account:		137800 Allowance for Loss on Administrative Fees Receivable - Taxes			
137800 Preclosing Balance			137800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
137800	E			137800	B

Closing Rule Number:		45.138000			
Closing USSGL Account:		138000 Loans Receivable - Troubled Assets Relief Program			
138000 Preclosing Balance			138000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
138000	E			138000	B

Closing Rule Number:		45.138100			
Closing USSGL Account:		138100 Interest Receivable - Loans - Troubled Assets Relief Program			
138100 Preclosing Balance			138100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
138100	E			138100	B

Closing Rule Number:		45.138400			
Closing USSGL Account:		138400 Interest Receivable - Foreign Currency Denominated Assets			
138400 Preclosing Balance			138400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
138400	E			138400	B

Closing Rule Number:		45.138500			
Closing USSGL Account:		138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program			
138500 Preclosing Balance			138500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
138500	E			138500	B

Closing Rule Number:		45.138900			
Closing USSGL Account:		138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program			
138900 Preclosing Balance			138900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
138900	E			138900	B

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Closing Rule Number:		45.139900			
Closing USSGL Account:		139900 Allowance for Subsidy			
139900 Preclosing Balance			139900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
139900	E			139900	B

Closing Rule Number:		45.141000			
Closing USSGL Account:		141000 Advances and Prepayments			
141000 Preclosing Balance			141000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
141000	E			141000	B

Closing Rule Number:		45.151100			
Closing USSGL Account:		151100 Operating Materials and Supplies Held for Use			
151100 Preclosing Balance			151100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
151100	E			151100	B

Closing Rule Number:		45.151200			
Closing USSGL Account:		151200 Operating Materials and Supplies Held in Reserve for Future Use			
151200 Preclosing Balance			151200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
151200	E			151200	B

Closing Rule Number:		45.151300			
Closing USSGL Account:		151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			
151300 Preclosing Balance			151300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
151300	E			151300	B

Closing Rule Number:		45.151400			
Closing USSGL Account:		151400 Operating Materials and Supplies Held for Repair			
151400 Preclosing Balance			151400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
151400	E			151400	B

Closing Rule Number:		45.151900			
Closing USSGL Account:		151900 Operating Materials and Supplies - Allowance			
151900 Preclosing Balance			151900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
151900	E			151900	B

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Closing Rule Number:		45.152100			
Closing USSGL Account:		152100 Inventory Purchased for Resale			
152100 Preclosing Balance			152100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152100	E			152100	B

Closing Rule Number:		45.152200			
Closing USSGL Account:		152200 Inventory Held in Reserve for Future Sale			
152200 Preclosing Balance			152200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152200	E			152200	B

Closing Rule Number:		45.152300			
Closing USSGL Account:		152300 Inventory Held for Repair			
152300 Preclosing Balance			152300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
152300	E			152300	B

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

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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

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

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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

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

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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:		45.161100			
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

Closing Rule Number:		45.161200			
Closing USSGL Account:		161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
161200 Preclosing Balance			161200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161200	E			161200	B

Closing Rule Number:		45.161300			
Closing USSGL Account:		161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			
161300 Preclosing Balance			161300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161300	E			161300	B

Closing Rule Number:		45.161800			
Closing USSGL Account:		161800 Market Adjustment - Investments			
161800 Preclosing Balance			161800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
161800	E			161800	B

Closing Rule Number:		45.162000			
Closing USSGL Account:		162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities			
162000 Preclosing Balance			162000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
162000	E			162000	B

Closing Rule Number:		45.162100			
Closing USSGL Account:		162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities			
162100 Preclosing Balance			162100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
162100	E			162100	B

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Closing Rule Number:		45.162200			
Closing USSGL Account:		162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities			
162200 Preclosing Balance			162200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
162200	E			162200	B

Closing Rule Number:		45.162300			
Closing USSGL Account:		162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities			
162300 Preclosing Balance			162300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
162300	E			162300	B

Closing Rule Number:		45.163000			
Closing USSGL Account:		163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
163000 Preclosing Balance			163000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
163000	E			163000	B

Closing Rule Number:		45.163100			
Closing USSGL Account:		163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
163100 Preclosing Balance			163100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
163100	E			163100	B

Closing Rule Number:		45.163300			
Closing USSGL Account:		163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			
163300 Preclosing Balance			163300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
163300	E			163300	B

Closing Rule Number:		45.164200			
Closing USSGL Account:		164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
164200 Preclosing Balance			164200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164200	E			164200	B

Closing Rule Number:		45.164300			
Closing USSGL Account:		164300 Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
164300 Preclosing Balance			164300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164300	E			164300	B

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Closing Rule Number:		45.164400			
Closing USSGL Account:		164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
164400 Preclosing Balance			164400 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164400	E			164400	B

Closing Rule Number:		45.164500			
Closing USSGL Account:		164500 Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act			
164500 Preclosing Balance			164500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164500	E			164500	B

Closing Rule Number:		45.164600			
Closing USSGL Account:		164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act			
164600 Preclosing Balance			164600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164600	E			164600	B

Closing Rule Number:		45.164700			
Closing USSGL Account:		164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act			
164700 Preclosing Balance			164700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
164700	E			164700	B

Closing Rule Number:		45.165000			
Closing USSGL Account:		165000 Preferred Stock in Federal Government Sponsored Enterprise			
165000 Preclosing Balance			165000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
165000	E			165000	B

Closing Rule Number:		45.165100			
Closing USSGL Account:		165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise			
165100 Preclosing Balance			165100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
165100	E			165100	B

Closing Rule Number:		45.165200			
Closing USSGL Account:		165200 Common Stock Warrants in Federal Government Sponsored Enterprise			
165200 Preclosing Balance			165200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
165200	E			165200	B

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Closing Rule Number:		45.165300			
Closing USSGL Account:		165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise			
165300 Preclosing Balance			165300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
165300	E			165300	B

Closing Rule Number:		45.167000			
Closing USSGL Account:		167000 Foreign Investments			
167000 Preclosing Balance			167000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
167000	E			167000	B

Closing Rule Number:		45.167100			
Closing USSGL Account:		167100 Discount on Foreign Investments			
167100 Preclosing Balance			167100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
167100	E			167100	B

Closing Rule Number:		45.167200			
Closing USSGL Account:		167200 Premium on Foreign Investments			
167200 Preclosing Balance			167200 Ending Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
167200	E			167200	B

Closing Rule Number:		45.167900			
Closing USSGL Account:		167900 Foreign Exchange Rate Revalue Adjustments - Investments			
167900 Preclosing Balance			167900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
167900	E			167900	B

Closing Rule Number:		45.169000			
Closing USSGL Account:		169000 Other Investments			
169000 Preclosing Balance			169000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
169000	E			169000	B

Closing Rule Number:		45.171100			
Closing USSGL Account:		171100 Land and Land Rights			
171100 Preclosing Balance			171100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
171100	E			171100	B

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Closing Rule Number:		45.171200			
Closing USSGL Account:		171200 Improvements to Land			
171200 Preclosing Balance			171200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
171200	E			171200	B

Closing Rule Number:		45.171900			
Closing USSGL Account:		171900 Accumulated Depreciation on Improvements to Land			
171900 Preclosing Balance			171900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
171900	E			171900	B

Closing Rule Number:		45.172000			
Closing USSGL Account:		172000 Construction-in-Progress			
172000 Preclosing Balance			172000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
172000	E			172000	B

Closing Rule Number:		45.173000			
Closing USSGL Account:		173000 Buildings, Improvements, and Renovations			
173000 Preclosing Balance			173000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
173000	E			173000	B

Closing Rule Number:		45.173900			
Closing USSGL Account:		173900 Accumulated Depreciation on Buildings, Improvements, and Renovations			
173900 Preclosing Balance			173900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
173900	E			173900	B

Closing Rule Number:		45.174000			
Closing USSGL Account:		174000 Other Structures and Facilities			
174000 Preclosing Balance			174000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
174000	E			174000	B

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

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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

Closing Rule Number:		45.183000			
Closing USSGL Account:		183000 Internal-Use Software			
183000 Preclosing Balance			183000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
183000	E			183000	B

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Closing Rule Number:		45.183200			
Closing USSGL Account:		183200 Internal-Use Software in Development			
183200 Preclosing Balance			183200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
183200	E			183200	B

Closing Rule Number:		45.183900			
Closing USSGL Account:		183900 Accumulated Amortization on Internal-Use Software			
183900 Preclosing Balance			183900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
183900	E			183900	B

Closing Rule Number:		45.184000			
Closing USSGL Account:		184000 Other Natural Resources			
184000 Preclosing Balance			184000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
184000	E			184000	B

Closing Rule Number:		45.184900			
Closing USSGL Account:		184900 Allowance for Depletion			
184900 Preclosing Balance			184900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
184900	E			184900	B

Closing Rule Number:		45.189000			
Closing USSGL Account:		189000 Other General Property, Plant, and Equipment			
189000 Preclosing Balance			189000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
189000	E			189000	B

Closing Rule Number:		45.189900			
Closing USSGL Account:		189900 Accumulated Depreciation on Other General Property, Plant, and Equipment			
189900 Preclosing Balance			189900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
189900	E			189900	B

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

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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:		45.198000			
Closing USSGL Account:		198000 Asset for Agency's Custodial and Non-Entity Liabilities			
198000 Preclosing Balance			198000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
198000	E			198000	B

Closing Rule Number:		45.199000			
Closing USSGL Account:		199000 Other Assets			
199000 Preclosing Balance			199000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199000	E			199000	B

Closing Rule Number:		45.199500			
Closing USSGL Account:		199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed			
199500 Preclosing Balance			199500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199500	E			199500	B

Closing Rule Number:		45.199900			
Closing USSGL Account:		199900 Central Accounting Control Account			
199900 Preclosing Balance			199900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199900	E			199900	B

Closing Rule Number:		45.201000			
Closing USSGL Account:		201000 Liability for Fund Balance With Treasury			
201000 Preclosing Balance			201000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
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:		45.214100			
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

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

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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

Closing Rule Number:		45.219000			
Closing USSGL Account:		219000 Other Liabilities With Related Budgetary Obligations			
219000 Preclosing Balance			219000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219000	E			219000	B

Closing Rule Number:		45.219100			
Closing USSGL Account:		219100 Employee Health Care Liability Incurred but Not Reported			
219100 Preclosing Balance			219100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219100	E			219100	B

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Closing Rule Number:		45.219200			
Closing USSGL Account:		219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks			
219200 Preclosing Balance			219200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219200	E			219200	B

Closing Rule Number:		45.219300			
Closing USSGL Account:		219300 Allocation of Special Drawing Rights (SDRs)			
219300 Preclosing Balance			219300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219300	E			219300	B

Closing Rule Number:		45.221000			
Closing USSGL Account:		221000 Accrued Funded Payroll and Leave			
221000 Preclosing Balance			221000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221000	E			221000	B

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

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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

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

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Closing Rule Number:		45.240000			
Closing USSGL Account:		240000 Liability for Nonfiduciary 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

Closing Rule Number:		45.251000			
Closing USSGL Account:		251000 Principal Payable to the Bureau of the Fiscal Service			
251000 Preclosing Balance			251000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
251000	E			251000	B

Closing Rule Number:		45.251100			
Closing USSGL Account:		251100 Capitalized Loan Interest Payable - Non-Credit Reform			
251100 Preclosing Balance			251100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
251100	E			251100	B

Closing Rule Number:		45.252000			
Closing USSGL Account:		252000 Principal Payable to the Federal Financing Bank			
252000 Preclosing Balance			252000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
252000	E			252000	B

Closing Rule Number:		45.253000			
Closing USSGL Account:		253000 Securities Issued by Federal Agencies Under General and Special Financing Authority			
253000 Preclosing Balance			253000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253000	E			253000	B

Closing Rule Number:		45.253100			
Closing USSGL Account:		253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority			
253100 Preclosing Balance			253100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253100	E			253100	B

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Closing Rule Number:		45.253200			
Closing USSGL Account:		253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority			
253200 Preclosing Balance			253200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253200	E			253200	B

Closing Rule Number:		45.253300			
Closing USSGL Account:		253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority			
253300 Preclosing Balance			253300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253300	E			253300	B

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:		45.261000			
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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Closing Rule Number:		45.292200			
Closing USSGL Account:		292200 Contingent Liabilities - Federal Government Sponsored Enterprise			
292200 Preclosing Balance			292200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
292200	E			292200	B

Closing Rule Number:		45.292300			
Closing USSGL Account:		292300 Contingent Liability for Capital Transfers			
292300 Preclosing Balance			292300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
292300	E			292300	B

Closing Rule Number:		45.294000			
Closing USSGL Account:		294000 Capital Lease Liability			
294000 Preclosing Balance			294000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
294000	E			294000	B

Closing Rule Number:		45.296000			
Closing USSGL Account:		296000 Accounts Payable From Canceled Appropriations			
296000 Preclosing Balance			296000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
296000	E			296000	B

Closing Rule Number:		45.297000			
Closing USSGL Account:		297000 Liability for Capital Transfers			
297000 Preclosing Balance			297000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
297000	E			297000	B

Closing Rule Number:		45.298000			
Closing USSGL Account:		298000 Custodial Liability			
298000 Preclosing Balance			298000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
298000	E			298000	B

Closing Rule Number:		45.298500			
Closing USSGL Account:		298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity			
298500 Preclosing Balance			298500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
298500	E			298500	B

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Closing Rule Number:		45.299000			
Closing USSGL Account:		299000 Other Liabilities Without Related Budgetary Obligations			
299000 Preclosing Balance			299000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
299000	E			299000	B

Closing Rule Number:		45.299500			
Closing USSGL Account:		299500 Estimated Cleanup Cost Liability			
299500 Preclosing Balance			299500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
299500	E			299500	B

Closing Rule Number:		45.310000			
Closing USSGL Account:		310000 Unexpended Appropriations - Cumulative			
310000 Preclosing Balance			310000 Beginning Balance		
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				
310800	E				
310900	E				

Closing Rule Number:		45.320000			
Closing USSGL Account:		320000 Appropriations Outstanding - Cumulative			
320000 Preclosing Balance			320000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
320000	E			320000	B
320100	E				
320600	E				
320700	E				

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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
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			
570500	E	E/F/U			
570800	E	E/F/U			
570900	E	E/F/U			
571000	E	U			
571200	E	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			

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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
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			
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			
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			
599800	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			

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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
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			
672000	E	E/F/U			
673000	E	E/F/U			
679000	E	E/U			
679500	E	E/U			
680000	E	E/U			
685000	E	E/U			
690000	E	E/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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Closing Rule Number:		45.340000			
Closing USSGL Account:		340000 Fiduciary Net Assets			
340000 Preclosing Balance			340000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator
340000	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			
729200	E	F			
730000	E	F			
740000	E	F			
740100	E	F			
740500	E	F			