Bulletin No. 2020-21

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


1. Purpose: This bulletin notifies agencies that Parts 1 and 2 of the USSGL Supplement have been revised for Fiscal Year (FY) 2020 and FY 2021.

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

3. Changes by Part/Section/File:

Part 1-FY2020 Reporting changes to files in Sections III, V, VI, and VII:

Section III: Account Transactions

- Transactions
- Transaction Listing
- T-Accounts

Section V: Crosswalks to Standard External Reports for FY 2020 GTAS Reporting

OMB Form and Content:

- Optional (2020) Balance Sheet
- Statement of Net Cost
- Statement of Budgetary Resources
- SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2020 Reporting

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2020 Reporting

- Validations Detail
- Validations Summary
- Edits Detail
Edits Summary

Part 2—FY 2021 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

- Transactions
- Transaction Listing
- T-Accounts

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

- USSGL Attribute Definition Report
- USSGL Attribute Table

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

OMB Form and Content:

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

Section VI: Crosswalks to Reclassified Statements for FY 2021 Reporting

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2021 Reporting

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

4. Effective Date:

Part 1 requirements for FY 2020 are effective immediately.

Part 2 requirements for FY 2021 are effective October 1, 2020.

5. Inquiries:
Direct questions concerning this bulletin to your agency's USSGL Board representative or:

Jaime M. Saling  
Director, Financial Reports and Advisory Division  
Fiscal Accounting  
Bureau of the Fiscal Service  
PO Box 1328  
Parkersburg, WV 26106-1328  
Telephone: 304-480-6485  
Fax: 304-480-5176

Date: August 5, 2020
## U.S. Standard General Ledger

### Summary of Changes

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VI USSGL Crosswalks to Reclassified Statements:

VI Reclassified Balance Sheet:

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VI RBS

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<td>26(new)</td>
<td>Added USSGL account 222000; Revised line title</td>
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<td>Deleted USSGL accounts 222000 and 259000; Revised line title</td>
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**Bulletin No. 2020-21**

**Part 2 Fiscal 2021**

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Bulletin No. 2020-21

August 2020
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# U.S. Standard General Ledger

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### Footnote

None

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**Footnote**

V None

SBR

**SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**Footnote**

V None | SF 133/Schedule P

*USSGL Crosswalks to Reclassified Statements:*

**VI Reclassified Balance Sheet:**

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**Footnote**

VI None | SF 133/Schedule P
### U.S. Standard General Ledger

#### Summary of Changes

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# U.S. Standard General Ledger
## Summary of Changes

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**Bulletin No. 2020-15**  
*Part 1 Fiscal 2020*

| I       | USSGL Chart of Accounts: | | | | | |
|---------|--------------------------| | | | | |
| I       | None                     | | | | | |

| II      | USSGL Accounts and Definitions: | | | | | |
|---------|---------------------------------| | | | | |
| II      | None                            | | | | | |

| III     | USSGL Account Transactions: | | | | | |
|---------|-----------------------------| | | | | |
| III     | F112                         | Revised          | Bulletin No. 2020-15 | 2020-08 | TC | 1       |
| III     | F336                         | Revised          | Bulletin No. 2020-15 | 2020-09 | TC | 1       |

<p>| IV      | USSGL Account Attributes:    | | | | | |
|---------|-------------------------------| | | | | |
| IV      | USSGL Proprietary and Budgetary Account Attribute Definition Report: | | | | | |
| IV      | Revised Disaster Emergency Fund Code attribute domain value from &quot;L - Disaster/Emergency/Wildfire Suppression&quot; to &quot;L - Emergency PL 116-123&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Revised Disaster Emergency Fund Code attribute domain value from &quot;M - Disaster/Emergency/Wildfire Suppression&quot; to &quot;M - Emergency PL 116-127&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Revised Disaster Emergency Fund Code attribute domain value from &quot;N - Disaster/Emergency/Wildfire Suppression&quot; to &quot;N - Emergency PL 116-136&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Revised Disaster Emergency Fund Code attribute domain value from &quot;O - Disaster/Emergency/Wildfire Suppression&quot; to &quot;O - Nonemergency PL 116-136 &amp; 116-139&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Added Disaster Emergency Fund Code attribute domain value &quot;P - Disaster/Emergency/Wildfire Suppression&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Revised Disaster Emergency Fund Code attribute domain value from &quot;P - Disaster/Emergency/Wildfire Suppression&quot; to &quot;P - Emergency PL 116-139&quot; | Bulletin No. 2020-15 | 2020-07 | ADR | 1       |
| IV      | Added Disaster Emergency Fund Code attribute domain value &quot;R - Disaster/Emergency/Wildfire Suppression&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |
| IV      | Added Disaster Emergency Fund Code attribute domain value &quot;S - Disaster/Emergency/Wildfire Suppression&quot; | Bulletin No. 2020-15 | 2020-06 | ADR | 1       |</p>
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### USSGL Proprietary and Budgetary Account Attribute Definition Report:

- Credit Cohort Year: Added attribute domain value "2022" (Bulletin No. 2020-15, 2021-01, ADR, 5)

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**Statement of Custodial Activity:**

| V       | Line         | Added USSGL accounts 413120, 414120, 422300 and 425400 | Bulletin No. 2020-15 | 2021-01 | SBR | 8 |
| V       | Line         | Added USSGL account 414120; Deleted USSGL account 404200 | Bulletin No. 2020-15 | 2021-01 | SBR | 8 |
| V       | Line         | Added USSGL account 413120; Deleted USSGL account 403200 | Bulletin No. 2020-15 | 2021-01 | SBR | 8 |
| V       | Line         | Added USSGL accounts 422300 and 425400 | Bulletin No. 2020-15 | 2021-01 | SBR | 8 |
| V       | Footnote     | None              |              |                           | SCA              |                       |

**Statement of Budgetary Resources:**

<p>| V       | Column       | Added USSGL account 422100 with Financing Account Code attribute domain value &quot;G&quot;; Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value &quot;D&quot;; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value &quot;R&quot;; Revised Financing Account Code attribute domain value for USSGL account 414900, 420100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 480100 and 490100; Revised Reimbursable Flag attribute domain value from &quot;D/R&quot; to &quot;D&quot; for USSGL account 480200 | Bulletin No. 2020-15 | 2021-01 | SF 133/Schedule P | 1 |
| V       | Line         | Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from &quot;D/R&quot; to &quot;D&quot; for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin No. 2020-15 | 2021-01 | SF 133/Schedule P | 1 |
| V       | Line         | Added footnote 6 to USSGL account 419100 with Reimbursable Flag attribute domain value &quot;R&quot; | Bulletin No. 2020-15 | 2021-01 | SF 133/Schedule P | 1 |</p>
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## Summary of Changes

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# U.S. Standard General Ledger
## Summary of Changes

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### Edits

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<td>11. Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.</td>
<td></td>
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<tr>
<td>12. This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.</td>
<td></td>
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<tr>
<td>13. This change is needed due to the passage of PL 116-20.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>14. Updates required to provide clarification to agencies when reporting custodial activity.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>15. Pro forma updates for prior period adjustment for the General Fund of the U.S. Government.</td>
<td></td>
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<tr>
<td>16. Change is related to GTAS code changes or enhancements.</td>
<td></td>
<td></td>
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<tr>
<td>17. Changes related to addition of new RC 31 and RC 32</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>18. Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.</td>
<td></td>
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<tr>
<td>20. GTAS Fund Type Code no longer needed on crosswalk.</td>
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</table>
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.
### U.S. Standard General Ledger

#### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>100000 ASSETS</td>
<td></td>
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</tr>
<tr>
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<td>Fund Balance With Treasury</td>
<td>Debit</td>
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<tr>
<td>109000</td>
<td>Fund Balance With Treasury While Awaiting a Warrant</td>
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<tr>
<td>110100 CASH</td>
<td>General Fund of the U.S. Government's Operating Cash</td>
<td>Debit</td>
</tr>
<tr>
<td>110300</td>
<td>Restricted Operating Cash</td>
<td>Debit</td>
</tr>
<tr>
<td>110900</td>
<td>Checks Outstanding</td>
<td>Credit</td>
</tr>
<tr>
<td>111000</td>
<td>Undeposited Collections</td>
<td>Debit</td>
</tr>
<tr>
<td>112000</td>
<td>Imprest Funds</td>
<td>Debit</td>
</tr>
<tr>
<td>112500</td>
<td>U.S. Debit Card Funds</td>
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</tr>
<tr>
<td>113000</td>
<td>Funds Held Outside of Treasury - Budgetary</td>
<td>Debit</td>
</tr>
<tr>
<td>113500</td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
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</tr>
<tr>
<td>114500</td>
<td>Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account</td>
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</tr>
<tr>
<td>119000</td>
<td>Other Cash</td>
<td>Debit</td>
</tr>
<tr>
<td>119090</td>
<td>Other Cash - International Monetary Fund</td>
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</tr>
<tr>
<td>119305</td>
<td>International Monetary Fund - Letter of Credit</td>
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</tr>
<tr>
<td>119306</td>
<td>International Monetary Fund - Receivable/Payable Currency Valuation Adjustment</td>
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<tr>
<td>119307</td>
<td>International Monetary Fund - Dollar Deposits With the IMF</td>
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<tr>
<td>119309</td>
<td>International Monetary Fund - Currency Holdings</td>
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</tr>
<tr>
<td>119333</td>
<td>International Monetary Fund - Reserve Position</td>
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</tr>
<tr>
<td>119400</td>
<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
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</tr>
<tr>
<td>119500</td>
<td>Other Monetary Assets</td>
<td>Debit</td>
</tr>
<tr>
<td>120000</td>
<td>Foreign Currency</td>
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<tr>
<td>120500</td>
<td>Foreign Currency Denominated Equivalent Assets</td>
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</tr>
<tr>
<td>120900</td>
<td>Uninvested Foreign Currency</td>
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<tr>
<td>125000</td>
<td>Central Accounting/Agency Reconciliation Account</td>
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</tr>
<tr>
<td></td>
<td>RECEIVABLES</td>
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<td>131000</td>
<td>Accounts Receivable</td>
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</tr>
<tr>
<td>131900</td>
<td>Allowance for Loss on Accounts Receivable</td>
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</tr>
<tr>
<td>132000</td>
<td>Funded Employment Benefit Contributions Receivable</td>
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</tr>
<tr>
<td>132100</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
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<td>Taxes Receivable</td>
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</tr>
<tr>
<td>132900</td>
<td>Allowance for Loss on Taxes Receivable</td>
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</tr>
<tr>
<td>133000</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
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<td>Expenditure Transfers Receivable</td>
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<tr>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
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</tr>
<tr>
<td>134100</td>
<td>Interest Receivable - Loans</td>
<td>Debit</td>
</tr>
<tr>
<td>Account Number</td>
<td>Title</td>
<td>Normal Balance</td>
</tr>
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<tr>
<td>134200</td>
<td>Interest Receivable - Investments</td>
<td>Debit</td>
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<tr>
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<td>Interest Receivable - Taxes</td>
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<td>Interest Receivable on Special Drawing Rights (SDR)</td>
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<td>Allowance for Loss on Interest Receivable - Loans</td>
<td>Credit</td>
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<td>134600</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
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<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>Allowance for Loss on Interest Receivable - Taxes</td>
<td>Credit</td>
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<td>Loans Receivable</td>
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<td>135090</td>
<td>Loans Receivable - International Monetary Fund</td>
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<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
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<td>Allowance for Loss on Loans Receivable</td>
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<tr>
<td>135990</td>
<td>Allowance for Loss on Loans Receivable - International Monetary Fund</td>
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<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
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<td>Penalties and Fines Receivable - Loans</td>
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<td>Penalties and Fines Receivable - Taxes</td>
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<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
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<td>Loans Receivable - Troubled Assets Relief Program</td>
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<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
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<td>Interest Receivable - Foreign Currency Denominated Assets</td>
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<td>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</td>
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<td>138900</td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
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<td>Appropriated Dedicated Collections Receivable</td>
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<td>Allowance for Subsidy</td>
<td>Credit</td>
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<td>141000</td>
<td>Advances and Prepayments</td>
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<td>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</td>
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<tr>
<td>Account Number</td>
<td>Title</td>
<td>Normal Balance</td>
</tr>
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<td>----------------------------------------------------------------------</td>
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</tr>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
<td>Debit</td>
</tr>
<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
<td>Debit</td>
</tr>
<tr>
<td>151300</td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
<td>Debit</td>
</tr>
<tr>
<td>151400</td>
<td>Operating Materials and Supplies Held for Repair</td>
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</tr>
<tr>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
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</tr>
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<td>151900</td>
<td>Operating Materials and Supplies - Allowance</td>
<td>Credit</td>
</tr>
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<td>152100</td>
<td>Inventory Purchased for Resale</td>
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</tr>
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<td>Inventory Held in Reserve for Future Sale</td>
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<td>Inventory Held for Repair</td>
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</tr>
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<td>Inventory - Excess, Obsolete, and Unserviceable</td>
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<td>152500</td>
<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>Inventory - Allowance</td>
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<td>Seized Monetary Instruments</td>
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<td>Seized Cash Deposited</td>
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<td>Forfeited Property Held for Sale</td>
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</tr>
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<td>154200</td>
<td>Forfeited Property Held for Donation or Use</td>
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</tr>
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<td>Forfeited Property - Allowance</td>
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<td>Foreclosed Property</td>
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</tr>
<tr>
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<td>Foreclosed Property - Allowance</td>
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</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Commodities - Allowance</td>
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<td>Stockpile Materials Held in Reserve</td>
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<td>Stockpile Materials Held for Sale</td>
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</tr>
<tr>
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<td>Other Related Property</td>
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</tr>
<tr>
<td>159900</td>
<td>Other Related Property - Allowance</td>
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</tr>
</tbody>
</table>
### Part 1  
**Fiscal Year 2020 Reporting**

**SUPPLEMENT**  
**Section I**  
**U.S. Standard General Ledger**  
**Chart of Accounts**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>16100</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>Debit</td>
</tr>
<tr>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>Credit</td>
</tr>
<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>Debit</td>
</tr>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>Debit</td>
</tr>
<tr>
<td>161800</td>
<td>Market Adjustment - Investments</td>
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</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Debit</td>
</tr>
<tr>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Credit</td>
</tr>
<tr>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Debit</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Debit</td>
</tr>
<tr>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
<td>Debit</td>
</tr>
<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
<td>Debit</td>
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<td>164200</td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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</tr>
<tr>
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<td>Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
<td>Credit</td>
</tr>
<tr>
<td>164400</td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
<td>Debit</td>
</tr>
<tr>
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<td>Credit</td>
</tr>
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<td>164600</td>
<td>Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
<td>Credit</td>
</tr>
<tr>
<td>164700</td>
<td>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
<td>Debit</td>
</tr>
<tr>
<td>165000</td>
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</tr>
<tr>
<td>165100</td>
<td>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
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</tr>
<tr>
<td>165200</td>
<td>Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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</tr>
<tr>
<td>Account Number</td>
<td>Title</td>
<td>Normal Balance</td>
</tr>
<tr>
<td>---------------</td>
<td>----------------------------------------------------------------------</td>
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<td>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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<td>Foreign Investments</td>
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<td>Discount on Foreign Investments</td>
<td>Credit</td>
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<td>Premium on Foreign Investments</td>
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<tr>
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<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
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<tr>
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<td>Other Investments</td>
<td>Debit</td>
</tr>
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<td>Land and Land Rights</td>
<td>Debit</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
<td>Debit</td>
</tr>
<tr>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
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</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
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</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
<td>Debit</td>
</tr>
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<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
<td>Credit</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
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</tr>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
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</tr>
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<td>Equipment</td>
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<td>Accumulated Depreciation on Equipment</td>
<td>Credit</td>
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<td>Assets Under Capital Lease</td>
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</tr>
<tr>
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<td>Accumulated Depreciation on Assets Under Capital Lease</td>
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</tr>
<tr>
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<td>Leasehold Improvements</td>
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<td>Capital Transfers Receivable</td>
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<td>Liability for Fund Balance While Awaiting a Warrant</td>
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<td>Disbursements in Transit</td>
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<td>Accrued Interest Payable - Not Otherwise Classified</td>
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<td>Accrued Interest Payable - Debt</td>
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<td>Expenditure Transfers Payable</td>
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<td>Entitlement Benefits Due and Payable</td>
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<td>Other Liabilities With Related Budgetary Obligations</td>
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<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
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<td>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</td>
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<td>Withholdings Payable</td>
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<td>Employer Contributions and Payroll Taxes Payable</td>
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<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<td>Other Unfunded Employment Related Liability</td>
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## U.S. Standard General Ledger
### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
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<tbody>
<tr>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
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<td>Other Deferred Revenue</td>
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<td>240000</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
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<td>241000</td>
<td>Liability for Clearing Accounts</td>
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<td>251000</td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<td>251100</td>
<td>Capitalized Loan Interest Payable - Non-Credit Reform</td>
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<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
<td>Debit</td>
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<td>253200</td>
<td>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
<td>Credit</td>
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<tr>
<td>253300</td>
<td>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>Participation Certificates</td>
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<td>Actuarial FECA Liability</td>
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<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>Other Actuarial Liabilities</td>
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<td>Contingent Liabilities</td>
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<td>Contingent Liabilities - Federal Government Sponsored Enterprise</td>
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<td>Contingent Liability for Capital Transfers</td>
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<td>294000</td>
<td>Capital Lease Liability</td>
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<td>Liability for Capital Transfers</td>
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### U.S. Standard General Ledger

#### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
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<tr>
<td>298000</td>
<td>Custodial Liability</td>
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<td>Other Liabilities Without Related Budgetary Obligations</td>
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<td>299100</td>
<td>Other Liabilities - Reductions</td>
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<td>Appropriated Dedicated Collections Liability</td>
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<td>Estimated Cleanup Cost Liability</td>
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<td>Unexpended Appropriations While Awaiting a Warrant</td>
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<td>309010</td>
<td>Appropriations Outstanding - Warrants to be Issued</td>
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<td>310000</td>
<td>Unexpended Appropriations - Cumulative</td>
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<td>Unexpended Appropriations - Appropriations Received</td>
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<td>310300</td>
<td>Unexpended Appropriations - Transfers-Out</td>
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<td>310500</td>
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<td>Appropriations Outstanding - Adjustments</td>
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<td>Appropriations Outstanding - Used</td>
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<td>Appropriations Outstanding - Prior-Period Adjustments</td>
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<td>Cumulative Results of Operations</td>
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<td>Withdrawals or Distributions of Fiduciary Net Assets</td>
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### BUDGETARY

#### ANTICIPATED RESOURCES

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<td>403200</td>
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<td>403400</td>
<td>Anticipated Adjustments to Contract Authority</td>
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<td>Estimated Indefinite Borrowing Authority</td>
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<tr>
<td>404400</td>
<td>Anticipated Reductions to Borrowing Authority</td>
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### U.S. Standard General Ledger

#### Chart of Accounts

<table>
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<td>404800</td>
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<td>405000</td>
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<td>406000</td>
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<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
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#### TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES

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<td>408100</td>
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<td>408200</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</td>
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<tr>
<td>408300</td>
<td>Transfers - Current-Year Authority - Receivable - Transferred</td>
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#### APPROPRIATIONS REALIZED

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<td>Liquidation of Deficiency - Appropriations</td>
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<td>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</td>
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<td>411400</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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<td>411500</td>
<td>Loan Subsidy Appropriation</td>
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<td>Debt Forgiveness Appropriation</td>
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<td>Debt Forgiveness - Cancellation of Debt Adjustment</td>
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<td>Loan Administrative Expense Appropriation</td>
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<td>Reestimated Loan Subsidy Appropriation</td>
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<td>Other Appropriations Realized - International Monetary Fund</td>
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<td>Other Appropriations Realized - International Monetary Fund - Reserve Tranche</td>
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<td>Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)</td>
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<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation</td>
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### APPROPRIATIONS REALIZED (continued)

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<tr>
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<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction</td>
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<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</td>
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<td>Loan Modification Adjustment Transfer Appropriation</td>
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<td>Amounts Appropriated From Specific Invested TAFS - Receivable</td>
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### CONTRACT AUTHORITY

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<tr>
<td>413000</td>
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<td>413100</td>
<td>Current-Year Contract Authority Realized</td>
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<tr>
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<td>Substitution of Contract Authority</td>
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<td>413300</td>
<td>Decreases to Indefinite Contract Authority</td>
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<td>Contract Authority Withdrawn</td>
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<td>Contract Authority Liquidated</td>
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<td>Contract Authority To Be Liquidated by Trust Funds</td>
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<td>413700</td>
<td>Transfers of Contract Authority - Allocation</td>
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<td>413800</td>
<td>Appropriation to Liquidate Contract Authority</td>
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</tr>
<tr>
<td>413900</td>
<td>Contract Authority Carried Forward</td>
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### BORROWING AUTHORITY

<table>
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<tr>
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<td>Current-Year Borrowing Authority Realized</td>
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<td>Actual Repayment of Borrowing Authority Converted to Cash</td>
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<td>Current-Year Decreases to Indefinite Borrowing Authority Realized</td>
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<td>Borrowing Authority Withdrawn</td>
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<td>Borrowing Authority Converted to Cash</td>
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<td>Actual Repayments of Debt, Current-Year Authority</td>
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<td>Actual Repayments of Debt, Prior-Year Balances</td>
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<td>414800</td>
<td>Resources Realized From Borrowing Authority</td>
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<td>Borrowing Authority Carried Forward</td>
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### OTHER BUDGETARY RESOURCES

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<td>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</td>
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<td>Transfers of Contract Authority - Non-Allocation</td>
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<td>Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred</td>
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<td>Appropriation to Liquidate Contract Authority - Allocation - Transferred</td>
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<td>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
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<td>Repayment of Repayable Advances - Current-Year Authority</td>
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<td>Allocations of Authority - Anticipated From Invested Balances</td>
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<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
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<td>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</td>
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<td>Transfers - Current-Year Authority</td>
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<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
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<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund</td>
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<td>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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### OTHER BUDGETARY RESOURCES (continued)

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<td>Transfer of Expired Expenditure Transfers - Receivable</td>
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<td>Total Actual Resources - Collected - International Monetary Fund</td>
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<td>Unfilled Customer Orders Without Advance</td>
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<td>Appropriations Reduced by Offsetting Collections or Receipts - Collected</td>
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<td>Actual Collections of Governmental-Type Fees</td>
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<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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### OTHER BUDGETARY RESOURCES (continued)

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<td>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
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### BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED

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<td>Cancellation of Appropriation From Invested Balances</td>
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<td>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
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<td>Receipts Unavailable for Obligation Upon Collection</td>
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<td>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</td>
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<td>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</td>
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<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
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<td>Appropriations Temporarily Precluded From Obligation - Prior-Year</td>
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<td>Offsetting Collections Temporarily Precluded From Obligation</td>
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<td>Unobligated Funds Exempt From Apportionment - International Monetary Fund</td>
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<td>Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)</td>
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<td>Commitments - Programs Subject to Apportionment</td>
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<td>Commitments - Programs Exempt From Apportionment</td>
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### BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS

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<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
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<td>Undelivered Orders - Obligations Transferred, Unpaid</td>
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<td>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</td>
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### BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY

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### REVENUE AND OTHER FINANCING SOURCES

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<td>Revenue From Goods Sold</td>
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<td>Interest Revenue - Investments</td>
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<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
<td>Credit</td>
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<tr>
<td>531300</td>
<td>Interest Revenue - Subsidy Amortization</td>
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</tr>
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<td>Account Number</td>
<td>Title</td>
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<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Funded Benefit Program Revenue</td>
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<td>Unfunded FECA Benefit Revenue</td>
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<td>Contra Revenue for Funded Benefit Program Revenue</td>
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<td>Insurance and Guarantee Premium Revenue</td>
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<td>Donated Revenue - Non-Financial Resources</td>
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<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>Contra Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>Forfeiture Revenue - Forfeitures of Property</td>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<td>Transfer in of Agency Unavailable Custodial and Non-Entity Collections</td>
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<td>571300</td>
<td>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</td>
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### Account Number
### Title
### Normal Balance

**REVENUE AND OTHER FINANCING SOURCES (continued)**

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<th>Title</th>
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<td>Financing Sources Transferred In Without Reimbursement</td>
<td>Credit</td>
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<tr>
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<td>Financing Sources Transferred Out Without Reimbursement</td>
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<td>Appropriated Dedicated Collections to be Transferred In</td>
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<td>Appropriated Dedicated Collections to be Transferred Out</td>
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<td>574000</td>
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<td>Appropriated Dedicated Collections Transferred Out</td>
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<td>Expenditure Financing Sources - Transfers-In</td>
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<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
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<td>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</td>
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<td>Expenditure Financing Sources - Transfers-Out</td>
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<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
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<td>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</td>
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<td>577500</td>
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<td>577700</td>
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<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
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<tr>
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<td>Tax Revenue Collected - Individual</td>
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<tr>
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<td>Tax Revenue Collected - Corporate</td>
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<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<tr>
<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
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<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<td>Tax Revenue Collected - Customs</td>
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<tr>
<td>582000</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
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<td>Tax Revenue Accrual Adjustment - Individual</td>
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<tr>
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<td>Tax Revenue Accrual Adjustment - Corporate</td>
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<td>Tax Revenue Accrual Adjustment - Unemployment</td>
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<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
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<td>582600</td>
<td>Tax Revenue Accrual Adjustment - Customs</td>
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<tr>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
<td>Debit</td>
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</table>
# U.S. Standard General Ledger

## Chart of Accounts

### Account Number | Title                                      | Normal Balance
---|---|---
583100  | Contra Revenue for Taxes - Individual     | Debit
583200  | Contra Revenue for Taxes - Corporate      | Debit
583300  | Contra Revenue for Taxes - Unemployment   | Debit
583400  | Contra Revenue for Taxes - Excise         | Debit
583500  | Contra Revenue for Taxes - Estate and Gift| Debit
583600  | Contra Revenue for Taxes - Customs        | Debit
589000  | Tax Revenue Refunds - Not Otherwise Classified | Debit
589100  | Tax Revenue Refunds - Individual          | Debit
589200  | Tax Revenue Refunds - Corporate           | Debit
589300  | Tax Revenue Refunds - Unemployment        | Debit
589400  | Tax Revenue Refunds - Excise              | Debit
589500  | Tax Revenue Refunds - Estate and Gift     | Debit
589600  | Tax Revenue Refunds - Customs             | Debit
590000  | Other Revenue                             | Credit
590900  | Contra Revenue for Other Revenue          | Debit
591900  | Revenue and Other Financing Sources - Cancellations | Debit
591910  | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | Credit
592100  | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | Credit
592200  | Valuation Change in Investments for Federal Government Sponsored Enterprise | Credit
592300  | Valuation Change in Investments - Beneficial Interest in Trust | Credit
599000  | Collections for Others - Statement of Custodial Activity | Debit
599100  | Accrued Collections for Others - Statement of Custodial Activity | Debit
599300  | Offset to Non-Entity Collections - Statement of Changes in Net Position | Debit
599400  | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | Debit
599700  | Financing Sources Transferred In From Custodial Statement Collections | Credit
599800  | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | Debit

### 600000 EXPENSES

| Account Number | Title                                      | Normal Balance |
---|---|---|---
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         

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### EXPENSES (continued)

<table>
<thead>
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<th>Account Number</th>
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<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
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<td>632000</td>
<td>Interest Expenses on Securities</td>
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<td>Other Interest Expenses</td>
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<td>633800</td>
<td>Remuneration Interest</td>
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<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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<td>640000</td>
<td>Benefit Expense</td>
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<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
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<td>Applied Overhead</td>
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<td>Cost Capitalization Offset</td>
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<td>Depreciation, Amortization, and Depletion</td>
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<td>Bad Debt Expense</td>
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<td>Imputed Costs</td>
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<td>Other Expenses Not Requiring Budgetary Resources</td>
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<td>Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees</td>
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<tr>
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<td>Non-Production Costs</td>
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### GAINS/LOSSES/MISCELLANEOUS ITEMS

#### GAINS

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<td>711100</td>
<td>Gains on Disposition of Investments</td>
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<tr>
<td>711200</td>
<td>Gains on Disposition of Borrowings</td>
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<tr>
<td>717100</td>
<td>Gains on Changes in Long-Term Assumptions - From Experience</td>
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<tr>
<td>717200</td>
<td>Losses on Changes in Long-Term Assumptions - From Experience</td>
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<td>718000</td>
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<td>Unrealized Gain - Exchange Stabilization Fund (ESF)</td>
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<tr>
<td>719000</td>
<td>Other Gains</td>
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<td>Gains on International Monetary Fund Assets</td>
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<tr>
<td>719100</td>
<td>Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</td>
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#### LOSSES

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<td>721200</td>
<td>Losses on Disposition of Borrowings</td>
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<tr>
<td>727100</td>
<td>Gains on Changes in Long-Term Assumptions</td>
<td>Credit</td>
</tr>
<tr>
<td>Account Number</td>
<td>Title</td>
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</tr>
<tr>
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<tr>
<td>727200</td>
<td>Losses on Changes in Long-Term Assumptions</td>
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<tr>
<td>728000</td>
<td>Unrealized Losses</td>
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<tr>
<td>728100</td>
<td>Unrealized Losses - Exchange Stabilization Fund (ESF)</td>
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<td>729000</td>
<td>Other Losses</td>
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<td>Losses on International Monetary Fund Assets</td>
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<tr>
<td>729100</td>
<td>Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</td>
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<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<td>Guaranteed Loan Collections, Defaults, and Adjustments</td>
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<td>Guaranteed Loan Cumulative Disbursements by Lenders</td>
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<td>Partial or Early Cancellation of Authority</td>
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<td>Offset for Partial or Early Cancellation of Authority</td>
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<td>Offset for Purchases of Assets</td>
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<td>Purchases of Inventory and Related Property</td>
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<tr>
<td>880400</td>
<td>Purchases of Assets - Other</td>
<td>Debit</td>
</tr>
</tbody>
</table>
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
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 year-end.

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

Account Title: General Fund of the U.S. Government's Operating Cash
Account Number: 110100
Normal Balance: Debit
Definition: The amount of cash available for the U.S. Treasury to meet its daily operations. This account includes balances from tax collections, other revenue, federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.
Account Title: Restricted Operating Cash
Account Number: 110300
Normal Balance: Debit
Definition: 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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

Account Title: International Monetary Fund - Letter of Credit
Account Number: 119305
Normal Balance: Credit
Definition: This account is used to record the Letter of Credit for the International Monetary Fund. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.
Account Title: International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Account Number: 119306
Normal Balance: Debit
Definition: This account is used to record the receivable and payable associated with currency valuation adjustments as the International Monetary Fund is in SDRs. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

Account Title: International Monetary Fund - Dollar Deposits With the IMF
Account Number: 119307
Normal Balance: Credit
Definition: This account is used to record the dollar deposits with IMF. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

Account Title: International Monetary Fund - Currency Holdings
Account Number: 119309
Normal Balance: Debit
Definition: This account is used to record currency holdings for the International Monetary Fund. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

Account Title: International Monetary Fund - Reserve Position
Account Number: 119333
Normal Balance: Debit
Definition: This account is used to record the reserve position for the International Monetary Fund. This USSGL account can only be used by the Department of the Treasury. This account does not close at year-end.

Account Title: Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Account Number: 119400
Normal Balance: Debit
Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at year-end.
Account Title: Other Monetary Assets  
Account Number: 119500  
Normal Balance: Debit  
Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized, (see USSGL account 153100, "Seized Monetary Instruments"), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at year-end.

Account Title: Foreign Currency  
Account Number: 120000  
Normal Balance: Debit  
Definition: The amount of U.S. dollar equivalent of foreign government currency. This account does not close at year-end.

Account Title: Foreign Currency Denominated Equivalent Assets  
Account Number: 120500  
Normal Balance: Debit  
Definition: The amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 months of its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Uninvested Foreign Currency  
Account Number: 120900  
Normal Balance: Debit  
Definition: The amount of the U.S. dollar equivalent of the foreign currency portfolio not invested into a security. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.
Account Title: 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 (Collection Information Repository). The Statement of Differences (reconciliations for disbursements) compares monthly totals of Regional Finance Centers (RFCs) and/or transactions through Intra-governmental Payment and Collection (IPAC) with agency-reported payments and collections. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Account Title: Accounts Receivable  
Account Number: 131000  
Normal Balance: Debit  
**Definition:** The amount due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

Account Title: Interest Receivable on Special Drawing Rights (SDR)  
Account Number: 134400  
Normal Balance: Debit  
Definition: The amount of accrued interest charges receivable on special drawing rights. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans  
Account Number: 134500  
Normal Balance: Credit  
Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 139900, "Allowance for Subsidy." This account does not close at year-end.

Account Title: Allowance for Loss on Interest Receivable - Investments  
Account Number: 134600  
Normal Balance: Credit  
Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at year-end.
Account Title: Allowance for Loss on Interest Receivable - Not Otherwise Classified
Account Number: 134700
Normal Balance: Credit
Definition: 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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 138500
Normal Balance: Credit
Definition: The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 138900, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at year-end.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program
Account Number: 138900
Normal Balance: Credit
Definition: The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

Account Title: Appropriated Dedicated Collections Receivable
Account Number: 139000
Normal Balance: Debit
Definition: The amount due from unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the U.S. Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.
Account Title: Allowance for Subsidy
Account Number: 139900
Normal Balance: Credit
Definition: The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 135000, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

Account Title: Advances and Prepayments
Account Number: 141000
Normal Balance: Debit
Definition: The amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at year-end.

Account Title: Operating Materials and Supplies Held for Use
Account Number: 151100
Normal Balance: Debit
Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at year-end.

Account Title: Operating Materials and Supplies Held in Reserve for Future Use
Account Number: 151200
Normal Balance: Debit
Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed. This account does not close at year-end.
Account Title: Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Account Number: 151300
Normal Balance: Debit
Definition: The value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at year-end.

Account Title: Operating Materials and Supplies Held for Repair
Account Number: 151400
Normal Balance: Debit
Definition: The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose. 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 year-end.

Account Title: Operating Materials and Supplies in Development
Account Number: 151600
Normal Balance: Debit
Definition: The cost incurred or value of tangible personal property, such as operating materials and supplies in development that will be consumed in normal operations upon completion of development. Upon completion, these costs will be transferred to USSGL account 151100, "Operating Materials and Supplies Held for Use," or USSGL account 151200, "Operating Materials and Supplies Held in Reserve for Future Use." Only the Department of Defense may use this account. This account does not close at year-end.

Account Title: Operating Materials and Supplies - Allowance
Account Number: 151900
Normal Balance: Credit
Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at year-end.

Account Title: Inventory Purchased for Resale
Account Number: 152100
Normal Balance: Debit
Definition: The cost or value of tangible personal property purchased by a federal agency for resale. This account does not close at year-end.
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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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

Account Title: Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Account Number: 161000
Normal Balance: Debit
Definition: The par value of U.S. Treasury securities issued by the Bureau of the Fiscal Service. This includes marketable U.S. Treasury securities, nonmarketable U.S. Treasury securities, and market-based U.S. Treasury securities. This account does not close at year-end.

Account Title: 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 year-end.
Account Title: Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Account Number: 161200  
Normal Balance: Debit  
Definition: 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 year-end.

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Account Number: 161300  
Normal Balance: Debit  
Definition: 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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Account Number: 162300
Normal Balance: Debit
Definition: 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 year-end.

Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Account Number: 163000
Normal Balance: Debit
Definition: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service. This account does not close at year-end.

Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Account Number: 163100
Normal Balance: Credit
Definition: 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 year-end.
Account Title: Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Account Number: 163300
Normal Balance: Debit
Definition: 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 year-end.

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 year-end.

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

Account Number: 164300
Normal Balance: Credit
Definition: The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close year-end.

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

Account Number: 164400
Normal Balance: Debit
Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account. This account does not close at year-end.
Account Title: Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164500
Normal Balance: Credit
Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

Account Title: Discount on Securities 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 year-end.

Account Title: Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164700
Normal Balance: Debit
Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at year-end.

Account Title: Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 165000
Normal Balance: Debit
Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at year-end.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 165100
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.
Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 165200
Normal Balance: Debit
Definition: The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at year-end.

Account Title: Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 165300
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

Account Title: Foreign Investments
Account Number: 167000
Normal Balance: Debit
Definition: The par value of securities issued by foreign entities. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Discount on Foreign Investments
Account Number: 167100
Normal Balance: Credit
Definition: The full discount on securities issued by foreign entities. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Premium on Foreign Investments
Account Number: 167200
Normal Balance: Debit
Definition: The full premium on securities issued by foreign entities held. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Foreign Exchange Rate Revaluation 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 year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Other Investments  
Account Number: 169000  
Normal Balance: Debit  
Definition: The value of other investments owned by a federal agency. This account does not close at year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

Account Title: Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  
Account Number: 198000  
Normal Balance: Debit  
Definition: 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 year-end, by the amount of associated Fund Balance with Treasury that is transferred. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.
Account Title: Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government
Account Number: 198100
Normal Balance: Debit
Definition: In a custodial or non-entity transaction between two federal entities, there is an entity who collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and an agency on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to record the amount that will be transferred to them by the collecting entity. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account does not close at year-end.

Account Title: Other Assets
Account Number: 199000
Normal Balance: Debit
Definition: Other assets not otherwise classified above. This account does not close at year-end.

Account Title: General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Account Number: 199500
Normal Balance: Debit
Definition: The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.

Account Title: Central Accounting Control Account
Account Number: 199900
Normal Balance: Debit
Definition: This is a control account to reconcile activity related to the Statement of Transactions and Accountability, Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.
Account Title: Liability for Fund Balance With Treasury
Account Number: 201000
Normal Balance: Credit
Definition: The General Fund of the U.S. Government's Liability for Fund Balance with Treasury. This account corresponds to the federal reporting entity's Fund Balance with Treasury (USSGL account 101000). This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Account Title: Liability for Fund Balance While Awaiting a Warrant
Account Number: 209010
Normal Balance: Credit
Definition: 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 year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Account Title: Accounts Payable
Account Number: 211000
Normal Balance: Credit
Definition: 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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

Account Title: Liability for Employer Benefits and Claims Incurred but Not Reported
Account Number: 219100
Normal Balance: Credit
Definition: The amount of claims or benefits on behalf of employees and/or veterans that occurred during a particular time period, including claims incurred but not yet reported or submitted to an insurer. This account does not close at year-end.

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Account Number: 219200
Normal Balance: Credit
Definition: The amount recorded for monetization/demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)
Account Number: 219300
Normal Balance: Credit
Definition: The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertakings of the members to accept them in exchange for "freely useable" currencies (the U.S. dollar, European euro, Japanese yen, and British pound sterling). This account does not close at year-end. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Liability for Unpaid Insurance Claims  
Account Number: 220000  
Normal Balance: Credit  
Definition: The amount of unpaid insurance claims recorded by administering federal agencies for adverse events occurring before the end of the accounting period. Include in this account the claims that have been reported but not paid, and claims incurred but not reported from Exchange Transaction Insurance Programs Other than Life Insurance and Non-Exchange Transaction Insurance. This account excludes the unpaid claims for Life Insurance Programs, which are recorded in USSGL account 221800, "Life Insurance Benefits Due and Payable to Beneficiaries," social insurance, and loan guarantee program claims. This is not an actuarial liability account for estimated losses; Adverse events part of a larger series of events not yet completed by the end of the accounting period should be considered in estimating a liability for losses on remaining coverage within USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs." This account does not close at year-end.

Account Title: Liability for Unearned Insurance Premiums  
Account Number: 220500  
Normal Balance: Credit  
Definition: The amount of insurance premiums from Exchange Transaction Insurance Programs Other Than Life Insurance received and/or due but not yet earned. This account excludes premiums collected from Life Insurance Programs, social insurance, and loan guarantee programs. This account does not close at year-end.

Account Title: Accrued Funded Payroll and Leave  
Account Number: 221000  
Normal Balance: Credit  
Definition: 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 year-end.

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 year-end.
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 year-end.

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 year-end.

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 year-end.

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 year-end.
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. 51, "Insurance Programs," paragraphs 53-64). This account does not close at year-end.

Account Title: Unfunded Leave  
Account Number: 222000  
Normal Balance: Credit  
Definition: 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 year-end.

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 year-end.

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 year-end.

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 year-end.
Account Title: Other Deferred Revenue  
Account Number: 232000  
Normal Balance: Credit  
Definition: The amount of revenue or income received but not yet earned not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at year-end.

Account Title: Liability for Non-Fiduciary Deposit Funds and Undeposited Collections  
Account Number: 240000  
Normal Balance: Credit  
Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at year-end.

Account Title: Liability for Clearing Accounts  
Account Number: 241000  
Normal Balance: Credit  
Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at year-end.

Account Title: Principal Payable to the Bureau of the Fiscal Service  
Account Number: 251000  
Normal Balance: Credit  
Definition: The amount of loan principal payable to the Bureau of the Fiscal Service. This account does not close at year-end.

Account Title: Capitalized Loan Interest Payable - Non-Credit Reform  
Account Number: 251100  
Normal Balance: Credit  
Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. Also used to record the related payable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund Obligations. This account does not close at year-end.

Account Title: Principal Payable to the Federal Financing Bank  
Account Number: 252000  
Normal Balance: Credit  
Definition: The amount of loan principal owed to the Federal Financing Bank. This account does not close at year-end.
Account Title: Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253000
Normal Balance: Credit
Definition: The par value of U.S. securities issued under general and special financing authority. This account does not close at year-end.

Account Title: Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253100
Normal Balance: Debit
Definition: The discount amount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

Account Title: Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253200
Normal Balance: Credit
Definition: The premium amount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

Account Title: Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253300
Normal Balance: Credit
Definition: The amortization amount of discount on securities issued under general and special financing authority. This account does not close at year-end.

Account Title: Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253400
Normal Balance: Debit
Definition: The amortization amount of premium on securities issued under general and special financing authority. This account does not close at year-end.

Account Title: Participation Certificates
Account Number: 254000
Normal Balance: Credit
Definition: The amount of liability for a federal agency's share of participation certificates. This account does not close at year-end.
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 year-end.

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 year-end.

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 year-end.

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.51, "Insurance Programs," paragraphs 53-64). This account does not close at year-end.
Account Title: Actuarial FECA Liability  
Account Number: 265000  
Normal Balance: Credit  
Definition: 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 year-end.

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 remaining coverage of Exchange Transaction Insurance Program Other Than Life Insurance. (Refer to FASAB SFFAS No. 51, "Insurance Programs", paragraphs 30-37). This account excludes the estimated losses for Life Insurance Programs, which are recorded in USSGL account 263000, "Actuarial Life Insurance Liability," social insurance, and loan guarantee programs. This account does not close at year-end.

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs  
Account Number: 267000  
Normal Balance: Credit  
Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at year-end.

Account Title: Other Actuarial Liabilities  
Account Number: 269000  
Normal Balance: Credit  
Definition: 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 year-end.

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 year-end.
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." Record the estimated losses arising from adverse events expected during a coverage period of Exchange Transaction Insurance Programs Other Than Life Insurance in USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs." This account does not close at year-end.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise
Account Number: 292200
Normal Balance: Credit
Definition: The amount of liquidity accruals and/or markup of liquidity preference accrued in a prior-year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at year-end.

Account Title: Contingent Liability for Capital Transfers
Account Number: 292300
Normal Balance: Credit
Definition: The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 192300, "Contingent Receivable for Capital Transfers." This account does not close at year-end.

Account Title: Capital Lease Liability
Account Number: 294000
Normal Balance: Credit
Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at year-end.

Account Title: Accounts Payable From Canceled Appropriations
Account Number: 296000
Normal Balance: Credit
Definition: The amount of reinstated valid accounts payable that were canceled. This account does not close at year-end.
Account Title: Liability for Capital Transfers  
Account Number: 297000  
Normal Balance: Credit  
Definition: The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at year-end.

Account Title: Custodial Liability  
Account Number: 298000  
Normal Balance: Credit  
Definition: 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 year-end.

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 year-end.

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. This account does not close at year-end.
Account Title: Other Liabilities - Reductions
Account Number: 299100
Normal Balance: Credit
Definition: Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). May also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must be issued by year-end. This account does not close at year-end.

Account Title: Appropriated Dedicated Collections Liability
Account Number: 299200
Normal Balance: Credit
Definition: The amount due to the expenditure Treasury Account Symbol (TAS) from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the U.S. Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Estimated Cleanup Cost Liability
Account Number: 299500
Normal Balance: Credit
Definition: The estimated amount of liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at year-end.
Account Title: Unexpended Appropriations While Awaiting a Warrant
Account Number: 309000
Normal Balance: Credit
Definition: The amount of new appropriations expected to be received during the fiscal year from the General Fund of the U.S. Government. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U.S. Department of the Treasury's Bureau of the Fiscal Service. Special and trust funds do not use this USSGL account to record appropriations for dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Appropriations Outstanding - Warrants to be Issued
Account Number: 309010
Normal Balance: Debit
Definition: The amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U.S. Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.
Accounts and Definitions

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

Account Title: Unexpended Appropriations - Appropriations Received
Account Number: 310100
Normal Balance: Credit
Definition: The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account.

Account Title: Unexpended Appropriations - Transfers-In
Account Number: 310200
Normal Balance: Credit
Definition: The amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account for transfers of unexpended appropriations.

Account Title: Unexpended Appropriations - Transfers-Out
Account Number: 310300
Normal Balance: Debit
Definition: 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.
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 year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.
Account Title: 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 - Transfers
Account Number: 320110
Normal Balance: Debit
Definition: The amount of unexpended appropriations, from current or prior years, transferred during the fiscal year. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a Credit balance. This account is for the General Fund of the U.S. Government use only.

Account Title: Appropriations Outstanding - Adjustments
Account Number: 320600
Normal Balance: Credit
Definition: 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: Appropriations Outstanding - Prior-Period Adjustments  
Account Number: 320800  
Normal Balance: Credit  
Definition: The amount of net increase or decrease to unexpended appropriations due to an agency's prior-period adjustments. Although the normal balance for this account is a credit, it is acceptable in certain instances to have a debit balance.

Account Title: Cumulative Results of Operations  
Account Number: 331000  
Normal Balance: Credit  
Definition: The amount of net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

Account Title: Fiduciary Net Assets  
Account Number: 340000  
Normal Balance: Credit  
Definition: 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 year-end.

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.

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 year-end.

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.
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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.

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.
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: Debt Forgiveness - Cancellation of Debt Adjustment
Account Number: 411601
Normal Balance: Debit
Definition: The amount of adjustment to budgetary resources where Congress provides the legal authority to cancel outstanding debt but no appropriation.
Account Title: Loan Administrative Expense Appropriation  
Account Number: 411700  
Normal Balance: Debit  
Definition: The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Account Title: Reestimated Loan Subsidy Appropriation  
Account Number: 411800  
Normal Balance: Debit  
Definition: 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 account can only be used by the Department of the Treasury.

Account Title: Other Appropriations Realized - International Monetary Fund - Reserve Tranche  
Account Number: 411991  
Normal Balance: Debit  
Definition: 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.
Account Title: Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)
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 year-end.
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.
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 year-end.

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 year-end.

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.
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.
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 year-end.

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 year-end.

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 year-end.

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.
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: Modification adjustment transfer of Borrowing Authority Converted to Cash
Account Number: 414201
Normal Balance: Credit
Definition: Amounts transferred to the General Fund of the U.S. Government by a capital transfer of exercised borrowing authority converted to cash to pay for a Modification Adjustment Transfer (MAT).

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

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 year-end.

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."

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 - Non-Allocation
Account Number: 415300
Normal Balance: Debit
Definition: The amount of contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred. This account does not close at year-end.

Account Title: Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred
Account Number: 415400
Normal Balance: Debit
Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from one non-allocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: 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 SF 1151: 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 Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Account Number: 415700
Normal Balance: Debit
Definition: The amount of budget authority that becomes available for obligation from appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority previously precluded from obligation. This occurs when current-year appropriations (derived from special or trust non-revolving fund receipts) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439700, "Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation- Current-Year Balances."

Account Title: Authority Made Available From Appropriations Previously Precluded From Obligation
Account Number: 415730
Normal Balance: Debit
Definition: The amount of budget authority that becomes available for obligation from appropriations (derived from the General Fund of the U.S. Government) previously precluded from obligation. This occurs when current-year appropriations (derived from the General Fund of the U.S. Government) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439730, "Appropriations Temporarily Precluded From Obligation."
Account Title: Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Account Number: 415800
Normal Balance: Debit
Definition: The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439800, "Offsetting Collections Temporarily Precluded From Obligation."

Account Title: Repayment of Repayable Advances - Current-Year Authority
Account Number: 415900
Normal Balance: Credit
Definition: 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.

Account Title: Repayment of Repayable Advances - Prior-Year Balances
Account Number: 415901
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 of prior year balances. 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. The balance is the result of recoveries of prior year obligations.

Account Title: Anticipated Transfers - Current-Year Authority
Account Number: 416000
Normal Balance: Debit
Definition: 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 year-end.

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.

Account Title: Non-Allocation Transfers of Invested Balances - Receivable
Account Number: 417100
Normal Balance: Debit
Definition: The amount to be transferred in of unrealized non-expenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for 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 year-end.
Account Title:  Non-Allocation Transfers of Invested Balances - Payable  
Account Number: 417200  
Normal Balance:  Credit  
Definition:  The amount to be transferred out of unrealized non-expenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for 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 year-end.

Account Title:  Non-Allocation Transfers of Invested Balances - Transferred  
Account Number: 417300  
Normal Balance:  Debit  
Definition:  The amount of non-expenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Non-Allocation Transfers of Invested Balances - Receivable" or 417200, "Non-Allocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title:  Allocation Transfers of Current-Year Authority for Non-Invested 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 Non-Invested 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 account can only be used by the Department of the Treasury.

Account Title: Allocation Transfers of Prior-Year Balances
Account Number: 417600
Normal Balance: Debit
Definition: 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.

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.

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.

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

Account Title: Total Actual Resources - Collected - International Monetary Fund  
Account Number: 420190  
Normal Balance: Debit  
Definition: This account is used at year-end closing to consolidate the total amount of actual resources collected from all sources for the International Monetary Fund that does not crosswalk to the budgetary reports. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

Account Title: Adjustment to Total Resources - Disposition of Canceled Payables  
Account Number: 420800  
Normal Balance: Credit  
Definition: The amount of an adjustment to a canceled payable in a canceled Treasury Appropriation Fund Symbol (for example, an adjustment is to pay for a canceled payable).

Account Title: Anticipated Reimbursements and Other Income  
Account Number: 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 year-end.

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 year-end.
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 year-end.

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.

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.

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.

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.

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 year-end.

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 year-end.

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 year-end.
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 year-end.

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 (ESF)  
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.

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 year-end process and does not involve a U.S. Treasury warrant. This account does not close at year-end.

Account Title: Partial or Early Cancellation of Authority
Account Number: 435100
Normal Balance: Credit
Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation.

Account Title: Partial Cancellation of Authority - International Monetary Fund
Account Number: 435190
Normal Balance: Credit
Definition: The amount of no-year appropriation authority that is canceled early by administrative action. This USSGL account can only be used by the Department of the Treasury.

Account Title: Appropriation Withdrawn
Account Number: 435400
Normal Balance: Credit
Definition: The amount of indefinite appropriations derived from the General Fund of the U.S. Government withdrawn due to recoveries of prior-year obligations.
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.

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

Account Title: Temporary Sequester Returned for Cancellation
Account Number: 438500
Normal Balance: Debit
Definition: The amount of appropriation derived from the General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.
Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Account Number: 438700
Normal Balance: Credit
Definition: 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 account can only be used by the Department of the Treasury.

Account Title: Permanent Reduction - New Budget Authority  
Account Number: 439200  
Normal Balance: Credit  
Definition: 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 year-end.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority
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: Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority
Account Number: 439501
Normal Balance: Credit
Definition: Unobligated balance is part of an annual administrative limitation whereby all of the budgetary resources (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 year-end.
Account Title: Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Account Number: 439700
Normal Balance: Credit
Definition: The amount of appropriations (derived from special or trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts collected in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account does not close at year-end.

Account Title: Appropriations Temporarily Precluded From Obligation - Prior-Year
Account Number: 439701
Normal Balance: Credit
Definition: Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of appropriations (derived from special and trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance is the result of recoveries of prior-year obligations and/or unobligated balance transfers in.

Account Title: Appropriations Temporarily Precluded From Obligation
Account Number: 439730
Normal Balance: Credit
Definition: The amount of appropriations (derived from the General Fund of the U.S. Government) that becomes unavailable for obligation until specific legal requirements are met. The use of this USSGL account is restricted. This account does not close at year-end.

Account Title: Offsetting Collections Temporarily Precluded From Obligation
Account Number: 439800
Normal Balance: Credit
Definition: The amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This account does not close at year-end.
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 year-end.

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.

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 year-end.

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 year-end. This USSGL account can only be used by the Department of the Treasury.

Account Title: Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)  
Account Number: 462091  
Normal Balance: Credit  
Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund, New Arrangements to Borrow. This account does not close at year-end. This USSGL account can only be used by the Department of the Treasury.

Account Title: Funds Not Available for Commitment/Obligation  
Account Number: 463000  
Normal Balance: Credit  
Definition: Appropriated funds not available for commitment/obligation.
Account Title: Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
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.
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 year-end.

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 year-end.

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.
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.
Account Title: Delivered Orders - Obligations, Paid
Account Number: 490200
Normal Balance: Credit
Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Authority Outlayed Not Yet Disbursed
Account Number: 490800
Normal Balance: Credit
Definition: The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Fiscal Service securities. This account does not close at year-end.

Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 493100
Normal Balance: Credit
Definition: 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.
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/outlayed during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations, Paid."

Account Title: Revenue From Goods Sold
Account Number: 510000
Normal Balance: Credit
Definition: 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.
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 by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2").
Account Title: Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 531400
Normal Balance: Credit
Definition: 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 intra-governmental 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.
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.
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 - Non-Financial Resources  
Account Number: 561000  
Normal Balance: Credit  
Definition: The amount of non-financial resources donated to a federal entity from a non-federal source; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources  
Account Number: 561900  
Normal Balance: Debit  
Definition: 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.
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.
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: Appropriations - Expended - Prior-Period Adjustments
Account Number: 570810
Normal Balance: Debit
Definition: The amount of net increase or decrease to expended appropriations due to an agency's prior-period adjustments. Although the normal balance for this account is a debit, it is acceptable in certain instances to have a credit balance.
Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 570900
Normal Balance: Credit
Definition: The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Account Number: 571300
Normal Balance: Credit
Definition: In a custodial or non-entity transaction between two federal entities, there is an entity who collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and an agency on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting agency. This USSGL account is a direct offset to the collecting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400), and in certain situations, Collections for Others - Statement of Custodial Activity (USSGL account 599000).

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.
Account Title: Appropriated Dedicated Collections to be Transferred In
Account Number: 573500
Normal Balance: Credit
Definition: The amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Appropriated Dedicated Collections to be Transferred Out
Account Number: 573600
Normal Balance: Debit
Definition: The amount to be appropriated from an unavailable receipt account to the expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Appropriated Dedicated Collections Transferred In
Account Number: 574000
Normal Balance: Credit
Definition: 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:  Non-Expenditure 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:  Non-Expenditure 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.

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: Non-Expenditure 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: Non-Expenditure 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: Non-Budgetary Financing Sources Transferred In  
Account Number: 577500  
Normal Balance: Credit  
Definition: The amount of financing sources transferred in or to be transferred into an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Non-Budgetary Financing Sources Transferred Out  
Account Number: 577600  
Normal Balance: Debit  
Definition: 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.

Account Title: Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  
Account Number: 579001  
Normal Balance: Credit  
Definition: This account is for Treasury's Bureau of the Fiscal Service use, to record accruals and amortization related to debt that have not yet been outlayed. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.
Account Title: Other General Fund Financing Sources  
Account Number: 579010  
Normal Balance: Debit  
Definition: This account is used to record amounts that are authorized by law to be financed by the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Adjustment to Financing Sources - Credit Reform  
Account Number: 579100  
Normal Balance: Debit  
Definition: 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.

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."

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."

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."

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."

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."

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."

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.

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 (ESF)
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.

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.
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 into a receipt account from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Account Number: 599800
Normal Balance: Debit
Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the U.S. Government.
Account Title: Operating Expenses/Program Costs  
Account Number: 610000  
Normal Balance: Debit  
Definition: 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.
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 by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2.")
Account Title: Benefit Expense  
Account Number: 640000  
Normal Balance: Debit  
Definition: Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by federal 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.
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 amount of costs incurred by a federal entity for goods and services provided and paid for in total, or in part, by other federal entities. Business-type activities, all personnel benefits, and all Treasury Judgment Fund settlements are required to be reported. Agencies may elect to recognize imputed costs for other types of inter-entity costs. The balance in this account must equal the balance in USSGL account 578000, "Imputed Financing Sources."

Account Title: Other Expenses Not Requiring Budgetary Resources  
Account Number: 679000  
Normal Balance: Debit  
Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.)
**Account Title:** Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees  
**Account Number:** 679500  
**Normal Balance:** Credit  
**Definition:** The amount that offsets intra-governmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

**Account Title:** Future Funded Expenses  
**Account Number:** 680000  
**Normal Balance:** Debit  
**Definition:** 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:** Non-Production 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.

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 (ESF)
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.

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 account can only be used by the Department of the Treasury.

Account Title: Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Account Number: 719100
Normal Balance: Credit
Definition: 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.

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 (ESF)
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.

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 account can only be used by the Department of the Treasury.

Account Title: Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Account Number: 729100
Normal Balance: Debit
Definition: 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.

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.

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 year-end.
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.

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 year-end.

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

Account Title: Partial or Early Cancellation of Authority
Account Number: 809100
Normal Balance: Credit
Definition: 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 year-end. This account does not close at year-end.
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 year-end.

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 year-end.

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 year-end.
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** Year-end
- **G 100-299** Memorandum Entries
- **H 100-799** Other Specialized Transaction Entries

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

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

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

- For deposit funds, there are valid accounting postings not yet documented. When recording any transaction in a deposit fund, agencies should not record (a) budgetary entries or (b) entries that result in net revenues, expenses, gains, or losses in nonfiduciary deposit funds. Examples of many transactions commonly used in non-fiduciary deposit funds are provided in the USSGL.
Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

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

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

There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

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

To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 600000 series expense account. Use USSGL account 661000, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XXXX series accounts.

The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 6-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 6-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 6-digit base account is the same.

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

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

A USSGL transaction crosswalk can be obtained on the TFM website.
The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:

- **R** = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.
- **AP** = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.
# Transaction Categories

<table>
<thead>
<tr>
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</thead>
</table>

## 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
<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A102</td>
<td>To record an anticipated appropriation.</td>
</tr>
<tr>
<td>A104</td>
<td>To record the enactment of appropriations.</td>
</tr>
<tr>
<td>A108</td>
<td>To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.</td>
</tr>
<tr>
<td>A110</td>
<td>To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.</td>
</tr>
<tr>
<td>A112</td>
<td>To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.</td>
</tr>
<tr>
<td>A114</td>
<td>To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.</td>
</tr>
<tr>
<td>A116</td>
<td>To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.</td>
</tr>
<tr>
<td>A118</td>
<td>To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.</td>
</tr>
<tr>
<td>A119</td>
<td>To record anticipated resources in programs exempt from apportionment.</td>
</tr>
<tr>
<td>A120</td>
<td>To record the allotment of authority.</td>
</tr>
<tr>
<td>A122</td>
<td>To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.</td>
</tr>
<tr>
<td>A123</td>
<td>To record the realization of previously anticipated authority for programs exempt from apportionment.</td>
</tr>
<tr>
<td>A124</td>
<td>To withdraw recoveries of prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.</td>
</tr>
<tr>
<td>A125</td>
<td>To record a reduction in authority for advance funding made available in the previous year.</td>
</tr>
<tr>
<td>A126</td>
<td>To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.).</td>
</tr>
<tr>
<td>A127</td>
<td>To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.</td>
</tr>
<tr>
<td>A128</td>
<td>To record authority temporarily unavailable pursuant to public law.</td>
</tr>
<tr>
<td>A129</td>
<td>To record spending authority from offsetting collections temporarily precluded from obligation.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>A130</td>
<td>To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as &quot;Receipts Unavailable for Obligation Upon Collection&quot; at year-end.</td>
</tr>
<tr>
<td>A131</td>
<td>To record a permanent reduction of borrowing or contract authority.</td>
</tr>
<tr>
<td>A132</td>
<td>To record a permanent reduction of unexpended appropriations.</td>
</tr>
<tr>
<td>A133</td>
<td>To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.</td>
</tr>
<tr>
<td>A134</td>
<td>To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.</td>
</tr>
<tr>
<td>A135</td>
<td>To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.</td>
</tr>
<tr>
<td>A136</td>
<td>To record rescission and withdrawal of funds for balances previously recorded as pending rescission.</td>
</tr>
<tr>
<td>A137</td>
<td>To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.</td>
</tr>
<tr>
<td>A138</td>
<td>To record estimated recoveries of prior-year unpaid obligations.</td>
</tr>
<tr>
<td>A139</td>
<td>To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as &quot;Receipts and Appropriations Temporarily Precluded From Obligation&quot; at year-end.</td>
</tr>
<tr>
<td>A140</td>
<td>To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)</td>
</tr>
<tr>
<td>A141</td>
<td>To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.</td>
</tr>
<tr>
<td>A142</td>
<td>To record anticipated nonexpenditure transfers to a General Fund Receipt Account.</td>
</tr>
<tr>
<td>A143</td>
<td>To record anticipated capital transfers to a General Fund Receipt Account.</td>
</tr>
<tr>
<td>A144</td>
<td>To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)</td>
</tr>
<tr>
<td>A145</td>
<td>To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.</td>
</tr>
</tbody>
</table>
## U.S. Standard General Ledger
### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A146</td>
<td>To record subsidy disbursed by the program fund not previously accrued.</td>
</tr>
<tr>
<td>A147</td>
<td>To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.</td>
</tr>
<tr>
<td>A148</td>
<td>To record decreases to indefinite borrowing authority.</td>
</tr>
<tr>
<td>A152</td>
<td>To record indefinite or definite borrowing authority.</td>
</tr>
<tr>
<td>A154</td>
<td>To record the realization of borrowing authority that was previously estimated.</td>
</tr>
<tr>
<td>A155</td>
<td>To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.</td>
</tr>
<tr>
<td>A156</td>
<td>To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest.)</td>
</tr>
<tr>
<td>A157</td>
<td>To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A158</td>
<td>To record actual reductions to borrowing authority previously anticipated.</td>
</tr>
<tr>
<td>A159</td>
<td>To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.</td>
</tr>
<tr>
<td>A160</td>
<td>To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A161</td>
<td>To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A162</td>
<td>To record an estimate of indefinite borrowing authority to cover obligations for the current year.</td>
</tr>
<tr>
<td>A163</td>
<td>To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A164</td>
<td>To record anticipated reductions to borrowing authority.</td>
</tr>
<tr>
<td>A165</td>
<td>To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>A166</td>
<td>To record definite and indefinite contract authority based on legislation.</td>
</tr>
<tr>
<td>A167</td>
<td>To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A168</td>
<td>To record the realization of contract authority that was previously anticipated.</td>
</tr>
<tr>
<td>A169</td>
<td>To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.</td>
</tr>
<tr>
<td>A170</td>
<td>To record the warrant liquidating contract authority.</td>
</tr>
<tr>
<td>A171</td>
<td>To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A172</td>
<td>To record anticipated actual reductions to contract authority.</td>
</tr>
<tr>
<td>A173</td>
<td>To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>A174</td>
<td>To record an unanticipated actual decrease to indefinite contract authority.</td>
</tr>
<tr>
<td>A175</td>
<td>To record a nonexpenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.</td>
</tr>
<tr>
<td>A176</td>
<td>To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.</td>
</tr>
<tr>
<td>A177</td>
<td>To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.</td>
</tr>
<tr>
<td>A178</td>
<td>To record anticipated adjustments/decreases to contract authority.</td>
</tr>
<tr>
<td>A179</td>
<td>To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.</td>
</tr>
<tr>
<td>A180</td>
<td>To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A181</td>
<td>To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A183</td>
<td>To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>A184</td>
<td>To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.</td>
</tr>
<tr>
<td>A185</td>
<td>To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.</td>
</tr>
<tr>
<td>A186</td>
<td>To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.</td>
</tr>
<tr>
<td>A187</td>
<td>To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.</td>
</tr>
<tr>
<td>A188</td>
<td>To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.</td>
</tr>
<tr>
<td>A189</td>
<td>To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.</td>
</tr>
<tr>
<td>A190</td>
<td>To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.</td>
</tr>
<tr>
<td>A192</td>
<td>To record authority made available from receipt or appropriation balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A194</td>
<td>To record authority made available from offsetting collection balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A195</td>
<td>To record the collection of revenue for non-revolving trust and special funds that were previously accrued.</td>
</tr>
<tr>
<td>A196</td>
<td>To record the annualized level of an appropriation provided under a continuing resolution.</td>
</tr>
<tr>
<td>A197</td>
<td>To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.</td>
</tr>
<tr>
<td>A198</td>
<td>To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.</td>
</tr>
<tr>
<td>A199</td>
<td>To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).</td>
</tr>
<tr>
<td>A200</td>
<td>To record the cancellation of outstanding debt where there is not an appropriation warrant.</td>
</tr>
<tr>
<td>A202</td>
<td>To record in the financing account an appropriation received for a positive modification adjustment transfer.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>A204</td>
<td>To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.</td>
</tr>
<tr>
<td>A206</td>
<td>To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.</td>
</tr>
<tr>
<td>A208</td>
<td>To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.</td>
</tr>
<tr>
<td>A210</td>
<td>To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.</td>
</tr>
<tr>
<td>A212</td>
<td>To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund Receipt Account.</td>
</tr>
<tr>
<td>A213</td>
<td>To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriated derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.</td>
</tr>
<tr>
<td>A216</td>
<td>To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.</td>
</tr>
<tr>
<td>A250</td>
<td>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.</td>
</tr>
<tr>
<td>A251</td>
<td>To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.</td>
</tr>
<tr>
<td>A402</td>
<td>To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.</td>
</tr>
<tr>
<td>A404</td>
<td>To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A406</td>
<td>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.</td>
</tr>
<tr>
<td>A408</td>
<td>To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A410</td>
<td>To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>A412</td>
<td>To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A414</td>
<td>To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A416</td>
<td>To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.</td>
</tr>
<tr>
<td>A420</td>
<td>To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.</td>
</tr>
<tr>
<td>A422</td>
<td>To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.</td>
</tr>
<tr>
<td>A424</td>
<td>To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.</td>
</tr>
<tr>
<td>A426</td>
<td>To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.</td>
</tr>
<tr>
<td>A430</td>
<td>To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.</td>
</tr>
<tr>
<td>A432</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A434</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A436</td>
<td>To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A438</td>
<td>To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>A440</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A442</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A444</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A446</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A448</td>
<td>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.</td>
</tr>
<tr>
<td>A450</td>
<td>To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A452</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A454</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A456</td>
<td>To record the transfer out of expired unobligated expenditure transfers receivable.</td>
</tr>
<tr>
<td>A458</td>
<td>To record the transfer in of expired unobligated expenditure transfers receivable.</td>
</tr>
<tr>
<td>A460</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A462</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>A464</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A466</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A467</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A468</td>
<td>To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.</td>
</tr>
<tr>
<td>A469</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A470</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.</td>
</tr>
<tr>
<td>A472</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A474</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A476</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A478</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A480</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A482</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A484</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A486</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A488</td>
<td>To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.</td>
</tr>
<tr>
<td>A490</td>
<td>To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.</td>
</tr>
<tr>
<td>A492</td>
<td>To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.</td>
</tr>
<tr>
<td>A494</td>
<td>To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.</td>
</tr>
<tr>
<td>A496</td>
<td>To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.</td>
</tr>
<tr>
<td>A498</td>
<td>To record a federal fund receivable for an expenditure transfer from a trust fund.</td>
</tr>
<tr>
<td>A499</td>
<td>To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>A500</td>
<td>To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to nonexchange transactions.</td>
</tr>
<tr>
<td>A501</td>
<td>To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.</td>
</tr>
<tr>
<td>A502</td>
<td>To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.</td>
</tr>
<tr>
<td>A504</td>
<td>To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a federal fund.</td>
</tr>
<tr>
<td>A506</td>
<td>To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.</td>
</tr>
<tr>
<td>A508</td>
<td>To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.</td>
</tr>
<tr>
<td>A510</td>
<td>To record in a trust fund expenditure transfers-in from a federal fund relating to nonexchange transactions.</td>
</tr>
<tr>
<td>A511</td>
<td>To record the refunds collected from prior fiscal year obligations that were outlaid in the Treasury Forfeiture Fund.</td>
</tr>
<tr>
<td>A512</td>
<td>To record in a trust fund expenditure transfers-out to a federal fund relating to nonexchange transactions.</td>
</tr>
</tbody>
</table>
TRANSACTION CODE | TRANSACTION DESCRIPTION
--- | ---
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.
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.
<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A532</td>
<td>To record the receivable for amounts to be transferred in or unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.</td>
</tr>
<tr>
<td>A534</td>
<td>To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.</td>
</tr>
<tr>
<td>A536</td>
<td>To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 &quot;Non-Allocation Transfers of Invested Balances-Receivable.&quot;</td>
</tr>
<tr>
<td>A538</td>
<td>To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 &quot;Non-Allocation Transfers of Invested Balances-Payable.&quot;</td>
</tr>
<tr>
<td>A540</td>
<td>To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.</td>
</tr>
<tr>
<td>A542</td>
<td>To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.</td>
</tr>
<tr>
<td>A544</td>
<td>To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.</td>
</tr>
<tr>
<td>A546</td>
<td>To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.</td>
</tr>
<tr>
<td>A548</td>
<td>To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.</td>
</tr>
<tr>
<td>A550</td>
<td>To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.</td>
</tr>
<tr>
<td>A552</td>
<td>To record in the transferring agency the transfer-out of unfilled customer orders with advance.</td>
</tr>
<tr>
<td>A554</td>
<td>To record in the receiving agency the actual transfer-in unfilled customer orders with advance.</td>
</tr>
<tr>
<td>A556</td>
<td>To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.</td>
</tr>
<tr>
<td>A702</td>
<td>To record anticipated reimbursements.</td>
</tr>
<tr>
<td>A704</td>
<td>To record in the performing agency a reimbursable agreement that was not previously anticipated.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>A706</td>
<td>To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.</td>
</tr>
<tr>
<td>A708</td>
<td>To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.</td>
</tr>
<tr>
<td>A710</td>
<td>To record earned revenue in the performing agency related to a reimbursable agreement or other income.</td>
</tr>
<tr>
<td>A712</td>
<td>To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.</td>
</tr>
<tr>
<td>A714</td>
<td>To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.</td>
</tr>
<tr>
<td>A715</td>
<td>To record funded FECA revenue by the Department of Labor.</td>
</tr>
<tr>
<td>B102</td>
<td>To record payment of payroll.</td>
</tr>
<tr>
<td>B103</td>
<td>To record a disbursement of pension benefit payments.</td>
</tr>
<tr>
<td>B104</td>
<td>To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.</td>
</tr>
<tr>
<td>B105</td>
<td>To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.</td>
</tr>
<tr>
<td>B106</td>
<td>To record subsidy disbursement from the program account to the financing account not previously obligated.</td>
</tr>
<tr>
<td>B107</td>
<td>To record payment and disbursement of funds not previously accrued.</td>
</tr>
<tr>
<td>B108</td>
<td>To record a loss in the imprest fund.</td>
</tr>
<tr>
<td>B109</td>
<td>To record payment of interest not previously accrued.</td>
</tr>
<tr>
<td>B110</td>
<td>To record a confirmed disbursement schedule previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.</td>
</tr>
<tr>
<td>B111</td>
<td>To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.</td>
</tr>
<tr>
<td>B112</td>
<td>To record accrued interest paid.</td>
</tr>
<tr>
<td>B113</td>
<td>To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.</td>
</tr>
<tr>
<td>B114</td>
<td>To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>B116</td>
<td>To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.</td>
</tr>
<tr>
<td>B118</td>
<td>To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.</td>
</tr>
<tr>
<td>B119</td>
<td>To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).</td>
</tr>
<tr>
<td>B120</td>
<td>To record principal repayments to the Bureau of the 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.</td>
</tr>
<tr>
<td>B121</td>
<td>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.</td>
</tr>
<tr>
<td>B122</td>
<td>To record repayments of other debt.</td>
</tr>
<tr>
<td>B123</td>
<td>To record in the issuing entity, the sale of federal securities at par value.</td>
</tr>
<tr>
<td>B124</td>
<td>To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B125</td>
<td>To record in the issuing entity, the sale of federal securities acquired at a premium.</td>
</tr>
<tr>
<td>B126</td>
<td>To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B127</td>
<td>To record in the issuing entity, the sale of federal securities at a discount.</td>
</tr>
<tr>
<td>B128</td>
<td>To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B129</td>
<td>To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B130</td>
<td>To record a lien paid before personal property is sold.</td>
</tr>
<tr>
<td>B131</td>
<td>To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.</td>
</tr>
<tr>
<td>B132</td>
<td>To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B133</td>
<td>To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>B134</td>
<td>To record appropriations used this fiscal year.</td>
</tr>
<tr>
<td>B135</td>
<td>To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.</td>
</tr>
<tr>
<td>B136</td>
<td>To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.</td>
</tr>
<tr>
<td>B137</td>
<td>To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.</td>
</tr>
<tr>
<td>B138</td>
<td>To record in trust fund payments made to a federal fund relating to exchange transactions.</td>
</tr>
<tr>
<td>B139</td>
<td>To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.</td>
</tr>
<tr>
<td>B140</td>
<td>To record the purchase of foreign currency by a disbursing officer.</td>
</tr>
<tr>
<td>B141</td>
<td>To record the request from IMF to purchase Special Drawing Rights.</td>
</tr>
<tr>
<td>B142</td>
<td>To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.</td>
</tr>
<tr>
<td>B143</td>
<td>To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.</td>
</tr>
<tr>
<td>B144</td>
<td>To record the purchase of cash equivalents.</td>
</tr>
<tr>
<td>B146</td>
<td>To record a foreign currency rate intervention.</td>
</tr>
<tr>
<td>B150</td>
<td>To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.</td>
</tr>
<tr>
<td>B152</td>
<td>To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>B153</td>
<td>To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.</td>
</tr>
<tr>
<td>B154</td>
<td>To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.</td>
</tr>
<tr>
<td>B160</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.</td>
</tr>
<tr>
<td>B162</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.</td>
</tr>
<tr>
<td>B163</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.</td>
</tr>
</tbody>
</table>
### TRANSACTION CODE TRANSACTION DESCRIPTION

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B165</td>
<td>To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B166</td>
<td>To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B200</td>
<td>To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.</td>
</tr>
<tr>
<td>B202</td>
<td>To record the liquidity payment and markup of liquidity preference from the prior-year in the program account.</td>
</tr>
<tr>
<td>B210</td>
<td>To record the payment of remuneration.</td>
</tr>
<tr>
<td>B302</td>
<td>To record a commitment of unobligated amounts in programs subject to apportionment.</td>
</tr>
<tr>
<td>B304</td>
<td>To record a commitment of unobligated balances in programs exempt from apportionment.</td>
</tr>
<tr>
<td>B306</td>
<td>To record current-year undelivered orders without an advance.</td>
</tr>
<tr>
<td>B308</td>
<td>To record current-year undelivered orders with an advance.</td>
</tr>
<tr>
<td>B309</td>
<td>To record current-year undelivered orders with an advance using a U.S. Debit Card.</td>
</tr>
<tr>
<td>B310</td>
<td>To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.</td>
</tr>
<tr>
<td>B312</td>
<td>To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.</td>
</tr>
<tr>
<td>B314</td>
<td>To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.</td>
</tr>
<tr>
<td>B316</td>
<td>To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.</td>
</tr>
<tr>
<td>B402</td>
<td>To record the delivery of goods or services and to accrue a liability.</td>
</tr>
<tr>
<td>B403</td>
<td>To record accounts payable in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B404</td>
<td>To record a downward adjustment of a current-year unpaid undelivered order.</td>
</tr>
<tr>
<td>B405</td>
<td>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.</td>
</tr>
<tr>
<td>B406</td>
<td>To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>B407</td>
<td>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.</td>
</tr>
<tr>
<td>B408</td>
<td>To reclassify payable schedules for disbursements to &quot;in-transit&quot; until the payment schedule is confirmed.</td>
</tr>
<tr>
<td>B410</td>
<td>To record advances and prepayments &quot;in transit&quot; until disbursements are confirmed.</td>
</tr>
<tr>
<td>B412</td>
<td>To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.</td>
</tr>
<tr>
<td>B416</td>
<td>To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.</td>
</tr>
<tr>
<td>B417</td>
<td>To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.</td>
</tr>
<tr>
<td>B418</td>
<td>To record the accrual of interest expenses incurred, not yet paid.</td>
</tr>
<tr>
<td>B420</td>
<td>To record the liability for cost to be funded in the future.</td>
</tr>
<tr>
<td>B422</td>
<td>To record the unfunded FECA liability and unfunded unemployment liability.</td>
</tr>
<tr>
<td>B424</td>
<td>To record a contingent liability.</td>
</tr>
<tr>
<td>B425</td>
<td>To record a contingent liability related to capital transfer.</td>
</tr>
<tr>
<td>B426</td>
<td>To record an increase in actuarial liabilities for benefit plans.</td>
</tr>
<tr>
<td>B428</td>
<td>To record the payable to borrowers from sales of foreclosed property with recourse.</td>
</tr>
<tr>
<td>B430</td>
<td>To record the inventory purchased for a resale under historical cost (title was passed).</td>
</tr>
<tr>
<td>B432</td>
<td>To record the fair market value of real and intangible forfeited property.</td>
</tr>
<tr>
<td>B434</td>
<td>To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.</td>
</tr>
<tr>
<td>B436</td>
<td>To record the funded portion of cleanup costs that was previously estimated.</td>
</tr>
<tr>
<td>B438</td>
<td>To record capital lease liability.</td>
</tr>
<tr>
<td>B440</td>
<td>To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.</td>
</tr>
<tr>
<td>B444</td>
<td>To record the IMF annual Special Drawing Right assessment accrual.</td>
</tr>
<tr>
<td>B446</td>
<td>To record the IMF Annual Assessment.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>B450</td>
<td>To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.</td>
</tr>
<tr>
<td>B452</td>
<td>To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.</td>
</tr>
<tr>
<td>B602</td>
<td>To record revenue received in advance.</td>
</tr>
<tr>
<td>B604</td>
<td>To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.</td>
</tr>
<tr>
<td>B606</td>
<td>To record current-year expended authority using a U.S. Debit Card.</td>
</tr>
<tr>
<td>B610</td>
<td>To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.</td>
</tr>
<tr>
<td>C101</td>
<td>To record the transfer of recognized subsidy from the program fund to the financing fund.</td>
</tr>
<tr>
<td>C102</td>
<td>To record service in kind provided by non-federal sources.</td>
</tr>
<tr>
<td>C103</td>
<td>To record the collection of subsidy costs in the financing account.</td>
</tr>
<tr>
<td>C106</td>
<td>To record the collection of reestimated subsidy in the financing account.</td>
</tr>
<tr>
<td>C107</td>
<td>To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>C108</td>
<td>To record collections in nonfiduciary deposit funds.</td>
</tr>
<tr>
<td>C109</td>
<td>To record the receipt of previously anticipated collections.</td>
</tr>
<tr>
<td>C110</td>
<td>To reclassify collections to liquidate prior-year deficiency.</td>
</tr>
<tr>
<td>C111</td>
<td>To record collections in clearing account Treasury Account Symbols (TAS).</td>
</tr>
<tr>
<td>C112</td>
<td>To record the collection of a refund of an advance or prepayment in the same year as the original obligation.</td>
</tr>
<tr>
<td>C113</td>
<td>To record receipt of coupon payment and interest collection on non-federal securities.</td>
</tr>
<tr>
<td>C114</td>
<td>To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.</td>
</tr>
<tr>
<td>C115</td>
<td>To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.</td>
</tr>
<tr>
<td>C116</td>
<td>To record in the financing fund unearned fees collected for undisbursed loans.</td>
</tr>
<tr>
<td>C117</td>
<td>To record in the financing fund fees collected when loans are disbursed.</td>
</tr>
</tbody>
</table>
TRANSACTION CODE | TRANSACTION DESCRIPTION
--- | ---
C118 | To record in the financing fund fees earned when loans are disbursed.
C119 | To record the receipt of remuneration.
C120 | To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C121 | To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.
C122 | To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C123 | To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.
C124 | To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C125 | To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.
C126 | To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127 | To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128 | To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132 | To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior-year that create budgetary resources. These refunds were not previously accrued as receivables.
C133 | To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.
C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C135 | To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.
C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>C137</td>
<td>To record the restitution of the imprest fund loss.</td>
</tr>
<tr>
<td>C138</td>
<td>To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.</td>
</tr>
<tr>
<td>C139</td>
<td>To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.</td>
</tr>
<tr>
<td>C140</td>
<td>To record the collection of receivables from federal sources.</td>
</tr>
<tr>
<td>C141</td>
<td>To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.</td>
</tr>
<tr>
<td>C142</td>
<td>To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.</td>
</tr>
<tr>
<td>C143</td>
<td>To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.</td>
</tr>
<tr>
<td>C144</td>
<td>To record undeposited collections.</td>
</tr>
<tr>
<td>C145</td>
<td>To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.</td>
</tr>
<tr>
<td>C146</td>
<td>To record the collection of previously accrued receivables in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>C147</td>
<td>To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>C148</td>
<td>To record the payback of a bridge loan.</td>
</tr>
<tr>
<td>C149</td>
<td>To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C150</td>
<td>To record the receipt of other cash and noncash monetary assets.</td>
</tr>
<tr>
<td>C151</td>
<td>To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C152</td>
<td>To record loans receivable resulting from repayable advances.</td>
</tr>
<tr>
<td>C153</td>
<td>To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C154</td>
<td>To record the collections of unaccrued interest on loans from non-federal sources.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C155</td>
<td>To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.</td>
</tr>
<tr>
<td>C156</td>
<td>To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C157</td>
<td>To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.</td>
</tr>
<tr>
<td>C158</td>
<td>To record cash donations collected in an expenditure account, as allowed by law.</td>
</tr>
<tr>
<td>C161</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.</td>
</tr>
<tr>
<td>C162</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.</td>
</tr>
<tr>
<td>C163</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.</td>
</tr>
<tr>
<td>C164</td>
<td>To record non-cash assets donated by the public.</td>
</tr>
<tr>
<td>C166</td>
<td>To record a monetary instrument, including undeposited seized cash.</td>
</tr>
<tr>
<td>C170</td>
<td>To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.</td>
</tr>
<tr>
<td>C172</td>
<td>To record a revenue for forfeited cash deposited to the forfeiture fund.</td>
</tr>
<tr>
<td>C174</td>
<td>To record undeposited cash that was forfeited.</td>
</tr>
<tr>
<td>C176</td>
<td>To record cash deposited after forfeiture.</td>
</tr>
<tr>
<td>C178</td>
<td>To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.</td>
</tr>
<tr>
<td>C180</td>
<td>To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.</td>
</tr>
<tr>
<td>C182</td>
<td>To record a collection of an advance for an unfilled customer order.</td>
</tr>
<tr>
<td>C185</td>
<td>To record the collection of FECA receivables by the Department of Labor.</td>
</tr>
<tr>
<td>C186</td>
<td>To record the collection of receivables in the performing agency for reimbursable services.</td>
</tr>
<tr>
<td>C188</td>
<td>To record the collection of revenue into unavailable special fund receipt accounts.</td>
</tr>
<tr>
<td>C189</td>
<td>To record the financing sources transferred into an unavailable general, special or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>C190</td>
<td>To record in trust fund payments received from a federal fund relating to exchange transactions.</td>
</tr>
<tr>
<td>C192</td>
<td>To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).</td>
</tr>
<tr>
<td>C194</td>
<td>To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.</td>
</tr>
<tr>
<td>C196</td>
<td>To record a capital transfer received in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>C200</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.</td>
</tr>
<tr>
<td>C202</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.</td>
</tr>
<tr>
<td>C204</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.</td>
</tr>
<tr>
<td>C205</td>
<td>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.</td>
</tr>
<tr>
<td>C402</td>
<td>To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C403</td>
<td>To record a receivable for Old IMF Quota Payments.</td>
</tr>
<tr>
<td>C404</td>
<td>To record contra-revenue in the amount of revenue accrued and establish a custodial liability.</td>
</tr>
<tr>
<td>C405</td>
<td>To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>C406</td>
<td>To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.</td>
</tr>
<tr>
<td>C408</td>
<td>To record in the financing fund the disbursement of direct loans.</td>
</tr>
<tr>
<td>C409</td>
<td>To record the reclassification of interest capitalized on a loan.</td>
</tr>
<tr>
<td>C412</td>
<td>To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.</td>
</tr>
<tr>
<td>C414</td>
<td>To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>C415</td>
<td>To record a receivable for new IMF Quota Payments under Credit Reform.</td>
</tr>
<tr>
<td>C416</td>
<td>To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.</td>
</tr>
<tr>
<td>C417</td>
<td>To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C418</td>
<td>To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.</td>
</tr>
<tr>
<td>C419</td>
<td>To record accrual of interest receivable on non-federal securities with a bond premium.</td>
</tr>
<tr>
<td>C420</td>
<td>To record accrued revenue or other financing sources without budgetary impact.</td>
</tr>
<tr>
<td>C421</td>
<td>To accrue unfunded FECA revenue from a federal source by the Department of Labor.</td>
</tr>
<tr>
<td>C422</td>
<td>To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.</td>
</tr>
<tr>
<td>C423</td>
<td>To record accrual of interest receivable on non-federal securities with a bond discount.</td>
</tr>
<tr>
<td>C424</td>
<td>To record establishment of current-period earnings on income received in advance.</td>
</tr>
<tr>
<td>C425</td>
<td>To record accounts receivable in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C426</td>
<td>To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.</td>
</tr>
<tr>
<td>C428</td>
<td>To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C430</td>
<td>To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.</td>
</tr>
<tr>
<td>C431</td>
<td>To record the issuance of a bridge loan.</td>
</tr>
<tr>
<td>C432</td>
<td>To record loans other than credit reform.</td>
</tr>
<tr>
<td>C433</td>
<td>To record loans receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C434</td>
<td>To record interest receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C435</td>
<td>To record the accrual of interest revenue associated with USSGL account 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.</td>
</tr>
</tbody>
</table>
### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>C436</td>
<td>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.</td>
</tr>
<tr>
<td>C437</td>
<td>To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C438</td>
<td>To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.</td>
</tr>
<tr>
<td>C440</td>
<td>To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.</td>
</tr>
<tr>
<td>C444</td>
<td>To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.</td>
</tr>
<tr>
<td>C446</td>
<td>To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>C450</td>
<td>To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.</td>
</tr>
<tr>
<td>C452</td>
<td>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.</td>
</tr>
<tr>
<td>C453</td>
<td>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.</td>
</tr>
<tr>
<td>C454</td>
<td>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.</td>
</tr>
<tr>
<td>C455</td>
<td>To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.</td>
</tr>
<tr>
<td>C456</td>
<td>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.</td>
</tr>
<tr>
<td>C457</td>
<td>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.</td>
</tr>
<tr>
<td>C458</td>
<td>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.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C600</td>
<td>To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium</td>
</tr>
<tr>
<td>C601</td>
<td>To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.</td>
</tr>
<tr>
<td>C602</td>
<td>To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.</td>
</tr>
<tr>
<td>C603</td>
<td>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.</td>
</tr>
<tr>
<td>C604</td>
<td>To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.</td>
</tr>
<tr>
<td>C605</td>
<td>To record the 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.</td>
</tr>
<tr>
<td>C606</td>
<td>To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.</td>
</tr>
<tr>
<td>C607</td>
<td>To record the 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.</td>
</tr>
<tr>
<td>C608</td>
<td>To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.</td>
</tr>
<tr>
<td>C609</td>
<td>To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.</td>
</tr>
<tr>
<td>C610</td>
<td>To record the sale or disposition of personal property collected for replacement property.</td>
</tr>
<tr>
<td>C611</td>
<td>To record the 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.</td>
</tr>
<tr>
<td>C612</td>
<td>To record the loss (or gain) from sale of foreclosed property without recourse.</td>
</tr>
<tr>
<td>C613</td>
<td>To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.</td>
</tr>
<tr>
<td>C614</td>
<td>To record the gain on property sold with recourse.</td>
</tr>
<tr>
<td>C615</td>
<td>To record the disposition of general property, plant and equipment that was permanently removed.</td>
</tr>
<tr>
<td>C616</td>
<td>To record the loss on loan receivable from the borrower on a sale with recourse.</td>
</tr>
</tbody>
</table>
### TRANSACTION CODE

<table>
<thead>
<tr>
<th>TRANSACTION DESCRIPTION</th>
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<tbody>
<tr>
<td>C618</td>
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<td>C619</td>
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<td>TRANSACTION CODE</td>
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<tr>
<td>C702</td>
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<td>C704</td>
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<td>C780</td>
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<tr>
<td>C784</td>
</tr>
<tr>
<td>D102</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>D106</td>
<td>To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.</td>
</tr>
<tr>
<td>D107</td>
<td>To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.</td>
</tr>
<tr>
<td>D108</td>
<td>To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).</td>
</tr>
<tr>
<td>D110</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.</td>
</tr>
<tr>
<td>D112</td>
<td>To record a reclassification of unfunded liability to funded liability in the financing account.</td>
</tr>
<tr>
<td>D113</td>
<td>To record the reclassification reestimated subsidy expense from unfunded to funded.</td>
</tr>
<tr>
<td>D114</td>
<td>To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).</td>
</tr>
<tr>
<td>D120</td>
<td>To record a downward adjustment to unpaid prior-year undelivered orders.</td>
</tr>
<tr>
<td>D122</td>
<td>To record an upward adjustment to prepaid/advanced prior-year undelivered orders.</td>
</tr>
<tr>
<td>D126</td>
<td>To record an upward adjustment to prior-year paid delivered orders.</td>
</tr>
<tr>
<td>D128</td>
<td>To record a downward adjustment to prior-year paid delivered orders with no refund collected.</td>
</tr>
<tr>
<td>D130</td>
<td>To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.</td>
</tr>
<tr>
<td>D134</td>
<td>To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.</td>
</tr>
<tr>
<td>D136</td>
<td>To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D138</td>
<td>To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D140</td>
<td>To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>D141</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D142</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D144</td>
<td>To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 &quot;Appropriation Trust Fund Expenditure Transfers - Receivable&quot; for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D145</td>
<td>To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.</td>
</tr>
<tr>
<td>D146</td>
<td>To record an accrual of downward reestimate for loan subsidies in the program fund.</td>
</tr>
<tr>
<td>D147</td>
<td>To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.</td>
</tr>
<tr>
<td>D148</td>
<td>To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.</td>
</tr>
<tr>
<td>D149</td>
<td>To record negative subsidy disbursement in the financing fund.</td>
</tr>
<tr>
<td>D150</td>
<td>To adjust program fund for negative subsidy disbursement from the financing fund.</td>
</tr>
<tr>
<td>D302</td>
<td>To record appropriations used for a prior period that was a result of a change in accounting principle.</td>
</tr>
<tr>
<td>D304</td>
<td>To record appropriations used for a prior period that was a result of a correction of an error.</td>
</tr>
<tr>
<td>D306</td>
<td>To record a prior-period adjustment that reduces the value of a prior-year asset.</td>
</tr>
<tr>
<td>D308</td>
<td>To record a prior-period adjustment that reduces the value of a liability.</td>
</tr>
<tr>
<td>D310</td>
<td>To record a prior-period adjustment that increases the value of a prior-year asset.</td>
</tr>
<tr>
<td>D312</td>
<td>To record a prior-period adjustment that increases the value of a prior-year liability.</td>
</tr>
<tr>
<td>D402</td>
<td>To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).</td>
</tr>
<tr>
<td>D404</td>
<td>To record the estimated allowance for bad debts related to non-credit-reform receivables.</td>
</tr>
<tr>
<td>D405</td>
<td>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.</td>
</tr>
<tr>
<td>D406</td>
<td>To record the write-off of penalties and fines receivable.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>D407</td>
<td>To record the write-off of administrative fees receivable.</td>
</tr>
<tr>
<td>D408</td>
<td>To record the write-off of accounts receivable.</td>
</tr>
<tr>
<td>D410</td>
<td>To record the write-off of taxes receivable.</td>
</tr>
<tr>
<td>D412</td>
<td>To record the write-off of loans receivable for loans made before fiscal 1992.</td>
</tr>
<tr>
<td>D413</td>
<td>To write-off loans receivable related to Troubled Assets Relief Program.</td>
</tr>
<tr>
<td>D414</td>
<td>To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.</td>
</tr>
<tr>
<td>D415</td>
<td>To record the write-off of interest receivable related to Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>D416</td>
<td>To record the write-off of interest receivable.</td>
</tr>
<tr>
<td>D418</td>
<td>To record the write-off of assets other than investments.</td>
</tr>
<tr>
<td>D420</td>
<td>To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>D422</td>
<td>To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>D424</td>
<td>To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>D426</td>
<td>To record an adjustment to loans receivable based on acquired collateral property.</td>
</tr>
<tr>
<td>D428</td>
<td>To record an adjustment for actual loss of inventory.</td>
</tr>
<tr>
<td>D430</td>
<td>To record an adjustment for actual loss of forfeited property.</td>
</tr>
<tr>
<td>D432</td>
<td>To record an adjustment for actual loss of commodities that was disposed but not sold.</td>
</tr>
<tr>
<td>D434</td>
<td>To record assets purchased to store environmental waste from past operations at net book value of zero.</td>
</tr>
<tr>
<td>D436</td>
<td>To record a refund of offsetting collections, other than advances, that were collected in a prior-year.</td>
</tr>
<tr>
<td>D438</td>
<td>To record a refund of trust or special fund receipts that was received in a current year.</td>
</tr>
<tr>
<td>D502</td>
<td>To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.</td>
</tr>
<tr>
<td>D503</td>
<td>To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.</td>
</tr>
</tbody>
</table>
TRANSACTION CODE        TRANSACTION DESCRIPTION

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.

D507                  To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

D508                  To record the reclassification of expended balances held back from contractors from accounts payable.

D510                  To record the transfer of construction-in-progress to capitalized assets or expenses.

D512                  To record the realization that contractor-developed software-in-development is in production.

D514                  To record the reclassification of expenses to asset accounts.

D516                  To record the raw materials used to produce goods.

D518                  To record the revaluation of foreclosed property.

D520                  To record completed inventory items.

D522                  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

D523                  To record the reclassification of damaged, irreparable inventory held for sale.

D524                  To record damaged inventory items that need repair.

D526                  To record the turn-in of a broken part from operating materials and supplies held for repair.

D528                  To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

D530                  To record a repaired broken part that has been returned to stock as a serviceable item.

D532                  To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

D534                  To record damaged inventory, using the direct method, items that need repair.

D536                  To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

D538                  To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
### TRANSACTION CODE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D540</td>
<td>To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.</td>
</tr>
<tr>
<td>D542</td>
<td>To record the classification of operating materials and supplies held for use or future use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.</td>
</tr>
<tr>
<td>D544</td>
<td>To record the reclassification of operating materials and supplies that meet management's criteria for future use.</td>
</tr>
<tr>
<td>D545</td>
<td>To record completed Operating Materials and Supplies items that were in development.</td>
</tr>
<tr>
<td>D546</td>
<td>To reclassify excess or reserved assets to assets held for use.</td>
</tr>
<tr>
<td>D548</td>
<td>To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.</td>
</tr>
<tr>
<td>D550</td>
<td>To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.</td>
</tr>
<tr>
<td>D552</td>
<td>To reclassify stockpile materials authorized to be sold.</td>
</tr>
<tr>
<td>D554</td>
<td>To record the forfeiture of a seized monetary instrument.</td>
</tr>
<tr>
<td>D555</td>
<td>To record a removal of a seized monetary instrument.</td>
</tr>
<tr>
<td>D556</td>
<td>To record the conversion to cash for a forfeited monetary instrument.</td>
</tr>
<tr>
<td>D558</td>
<td>To record forfeited personal property placed into official use.</td>
</tr>
<tr>
<td>D560</td>
<td>To record forfeited personal property placed into official use at the end of the year and not depreciated.</td>
</tr>
<tr>
<td>D562</td>
<td>To record forfeited personal property authorized to be distributed/donated to another entity.</td>
</tr>
<tr>
<td>D564</td>
<td>To record an adjustment to the net realizable value of commodities.</td>
</tr>
<tr>
<td>D566</td>
<td>To record inventory that has been lost and deemed immaterial.</td>
</tr>
<tr>
<td>D568</td>
<td>To record inventory that has been lost and deemed material.</td>
</tr>
<tr>
<td>D569</td>
<td>To record inventory that has been found and deemed material.</td>
</tr>
<tr>
<td>D570</td>
<td>To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.</td>
</tr>
<tr>
<td>D571</td>
<td>To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
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</tr>
<tr>
<td>D572</td>
<td>To record a loss from the revaluation of foreign currency at the end of an accounting period.</td>
</tr>
<tr>
<td>D573</td>
<td>To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.</td>
</tr>
<tr>
<td>D574</td>
<td>To record a gain from the revaluation of foreign currency at the end of an accounting period.</td>
</tr>
<tr>
<td>D575</td>
<td>To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.</td>
</tr>
<tr>
<td>D576</td>
<td>To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.</td>
</tr>
<tr>
<td>D578</td>
<td>To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.</td>
</tr>
<tr>
<td>D579</td>
<td>To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.</td>
</tr>
<tr>
<td>D580</td>
<td>To record the interest accruals on loan guarantee liabilities and the present value of loans.</td>
</tr>
<tr>
<td>D581</td>
<td>To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>D582</td>
<td>To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.</td>
</tr>
<tr>
<td>D584</td>
<td>To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>D585</td>
<td>To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>D586</td>
<td>To reclassify tax revenue from accrued to collected.</td>
</tr>
<tr>
<td>D588</td>
<td>To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.</td>
</tr>
<tr>
<td>D589</td>
<td>To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, &quot;Accounting for Liabilities of the Federal Government,&quot; paragraph 50, do not use this transaction for market adjustments for fixed value securities.</td>
</tr>
<tr>
<td>D591</td>
<td>To record the monetization of SDR certificates.</td>
</tr>
<tr>
<td>D592</td>
<td>To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
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<tr>
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</tr>
<tr>
<td>D594</td>
<td>To record fair value (unrealized loss) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>D595</td>
<td>To record allocations on Special Drawing Rights.</td>
</tr>
<tr>
<td>D600</td>
<td>To record the reclassification of Exchange Stabilization Fund investment.</td>
</tr>
<tr>
<td>D601</td>
<td>To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.</td>
</tr>
<tr>
<td>D602</td>
<td>To record an IMF Quota increase due to a new agreement for Special Drawing Rights.</td>
</tr>
<tr>
<td>D603</td>
<td>To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.</td>
</tr>
<tr>
<td>D604</td>
<td>To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D606</td>
<td>To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D608</td>
<td>To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D610</td>
<td>To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D612</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized gain.</td>
</tr>
<tr>
<td>D614</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized loss.</td>
</tr>
<tr>
<td>D616</td>
<td>To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.</td>
</tr>
<tr>
<td>D618</td>
<td>To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.</td>
</tr>
<tr>
<td>D622</td>
<td>To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D624</td>
<td>To record unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.</td>
</tr>
<tr>
<td>D626</td>
<td>To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.</td>
</tr>
<tr>
<td>E102</td>
<td>To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>E104</td>
<td>To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.</td>
</tr>
<tr>
<td>E106</td>
<td>To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.</td>
</tr>
<tr>
<td>E108</td>
<td>To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.</td>
</tr>
<tr>
<td>E109</td>
<td>To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.</td>
</tr>
<tr>
<td>E110</td>
<td>To record an adjustment for under-applied overhead deemed immaterial.</td>
</tr>
<tr>
<td>E112</td>
<td>To record an adjustment for over-applied overhead deemed immaterial.</td>
</tr>
<tr>
<td>E113</td>
<td>To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E114</td>
<td>To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.</td>
</tr>
<tr>
<td>E115</td>
<td>To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E116</td>
<td>To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.</td>
</tr>
<tr>
<td>E117</td>
<td>To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds</td>
</tr>
<tr>
<td>E118</td>
<td>To record amortization of subsidy for loans.</td>
</tr>
<tr>
<td>E119</td>
<td>To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E120</td>
<td>To record depreciation, amortization, and depletion expense on assets other than investments.</td>
</tr>
<tr>
<td>E121</td>
<td>To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.</td>
</tr>
<tr>
<td>E122</td>
<td>To record accrued and compounded interest on the liability of loan guarantees.</td>
</tr>
<tr>
<td>E124</td>
<td>To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E126</td>
<td>To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>E204</td>
<td>To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.</td>
</tr>
<tr>
<td>E205</td>
<td>To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E402</td>
<td>To record the imputed costs and related imputed financing sources.</td>
</tr>
<tr>
<td>E404</td>
<td>To record the application of overhead expenses to work-in-process.</td>
</tr>
<tr>
<td>E406</td>
<td>To record inventory used for operations.</td>
</tr>
<tr>
<td>E408</td>
<td>To record cost of goods sold.</td>
</tr>
<tr>
<td>E410</td>
<td>To record the estimated repair costs for an item using the allowance method.</td>
</tr>
<tr>
<td>E412</td>
<td>To record actual repair costs using the direct method.</td>
</tr>
<tr>
<td>E414</td>
<td>To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.</td>
</tr>
<tr>
<td>E416</td>
<td>To record stockpile materials issued for use under the consumption method.</td>
</tr>
<tr>
<td>E418</td>
<td>To record a lien of real and intangible forfeited property in the allowance account.</td>
</tr>
<tr>
<td>E502</td>
<td>To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.</td>
</tr>
<tr>
<td>E504</td>
<td>To record distributed personal property.</td>
</tr>
<tr>
<td>E506</td>
<td>To record a commodity transferred to another federal agency.</td>
</tr>
<tr>
<td>E508</td>
<td>To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.</td>
</tr>
<tr>
<td>E509</td>
<td>To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.</td>
</tr>
<tr>
<td>E510</td>
<td>To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.</td>
</tr>
<tr>
<td>E512</td>
<td>To record the transfer-out of investments to other federal entities without reimbursement.</td>
</tr>
<tr>
<td>E514</td>
<td>To record the transfer-out of accounts payable to other federal entities without reimbursement.</td>
</tr>
<tr>
<td>E516</td>
<td>To record a capital transfer receivable in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>E602</td>
<td>To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>E604</td>
<td>To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.</td>
</tr>
<tr>
<td>E606</td>
<td>To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.</td>
</tr>
<tr>
<td>E608</td>
<td>To record the transfer-in of investments from others without reimbursement.</td>
</tr>
<tr>
<td>E610</td>
<td>To record the transfer-in of accounts payable from others without reimbursement.</td>
</tr>
<tr>
<td>F104</td>
<td>To record adjustments for anticipated nonexpenditure transfers not realized.</td>
</tr>
<tr>
<td>F106</td>
<td>To record the reductions of resources to match obligations in permanent indefinite funds.</td>
</tr>
<tr>
<td>F107</td>
<td>To record an increase of resources to match obligations in permanent indefinite funds.</td>
</tr>
<tr>
<td>F108</td>
<td>To record the reduction of permanent indefinite resources when a warrant is received.</td>
</tr>
<tr>
<td>F109</td>
<td>To record the removal of unfilled customer orders without advance in excess of obligations.</td>
</tr>
<tr>
<td>F110</td>
<td>To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.</td>
</tr>
<tr>
<td>F111</td>
<td>To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.</td>
</tr>
<tr>
<td>F112</td>
<td>To record adjustments for anticipated resources not realized.</td>
</tr>
<tr>
<td>F113</td>
<td>To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.</td>
</tr>
<tr>
<td>F114</td>
<td>To record adjustments for anticipated reductions not realized.</td>
</tr>
<tr>
<td>F116</td>
<td>To record adjustments for resources realized in excess of those anticipated.</td>
</tr>
<tr>
<td>F118</td>
<td>To record adjustments for reductions to resources in excess of those anticipated.</td>
</tr>
<tr>
<td>F119</td>
<td>To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.</td>
</tr>
<tr>
<td>F120</td>
<td>To record the cancellation of expired authority and withdraw funds.</td>
</tr>
<tr>
<td>F121</td>
<td>To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.</td>
</tr>
<tr>
<td>F122</td>
<td>To record the cancellation of authority not previously expired and to withdraw funds.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>F123</td>
<td>To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.</td>
</tr>
<tr>
<td>F124</td>
<td>To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.</td>
</tr>
<tr>
<td>F125</td>
<td>To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.</td>
</tr>
<tr>
<td>F126</td>
<td>To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.</td>
</tr>
<tr>
<td>F128</td>
<td>To record the cancellation of a valid obligation and account payable in the &quot;canceling appropriation.&quot;</td>
</tr>
<tr>
<td>F130</td>
<td>To reinstate the valid account payable in the canceled appropriation for financial statement presentation.</td>
</tr>
<tr>
<td>F132</td>
<td>To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current-year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.</td>
</tr>
<tr>
<td>F134</td>
<td>To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current-year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.</td>
</tr>
<tr>
<td>F144</td>
<td>To record the cancellation of a receivable for reimbursable activity.</td>
</tr>
<tr>
<td>F146</td>
<td>To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.</td>
</tr>
<tr>
<td>F147</td>
<td>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.</td>
</tr>
<tr>
<td>F148</td>
<td>To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.</td>
</tr>
<tr>
<td>F301</td>
<td>To reclassify the balance of partially canceled authority to memorandum accounts.</td>
</tr>
<tr>
<td>F302</td>
<td>To record the consolidation of actual net-funded resources and reductions for withdrawn funds.</td>
</tr>
<tr>
<td>F304</td>
<td>To record the closing of fiscal-year contract authority.</td>
</tr>
<tr>
<td>F305</td>
<td>To record the closing of appropriations to liquidate contract authority - transferred.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>F306</td>
<td>To record the closing of fiscal-year borrowing authority.</td>
</tr>
<tr>
<td>F308</td>
<td>To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.</td>
</tr>
<tr>
<td>F310</td>
<td>To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.</td>
</tr>
<tr>
<td>F312</td>
<td>To record the closing of unobligated balances to expiring authority.</td>
</tr>
<tr>
<td>F314</td>
<td>To record the closing of paid delivered orders to total actual resources.</td>
</tr>
<tr>
<td>F316</td>
<td>To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F317</td>
<td>To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F318</td>
<td>To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F320</td>
<td>To record the closing of upward adjustments to delivered orders - obligations, paid.</td>
</tr>
<tr>
<td>F322</td>
<td>To record the closing of downward adjustments to delivered orders - obligations, paid.</td>
</tr>
<tr>
<td>F324</td>
<td>To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F325</td>
<td>To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F326</td>
<td>To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.</td>
</tr>
<tr>
<td>F328</td>
<td>To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.</td>
</tr>
<tr>
<td>F330</td>
<td>To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F332</td>
<td>To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F334</td>
<td>To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.</td>
</tr>
<tr>
<td>F336</td>
<td>To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>F338</td>
<td>To record the closing of gains and miscellaneous items into cumulative results of operations.</td>
</tr>
<tr>
<td>F340</td>
<td>To record the closing of losses and miscellaneous items into cumulative results of operations.</td>
</tr>
<tr>
<td>F342</td>
<td>To record closing of fiscal-year activity to unexpended appropriations.</td>
</tr>
<tr>
<td>F344</td>
<td>To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.</td>
</tr>
<tr>
<td>F346</td>
<td>To record the closing of apportioned authority of guaranteed loan level into unused authority.</td>
</tr>
<tr>
<td>F348</td>
<td>To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.</td>
</tr>
<tr>
<td>F350</td>
<td>To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.</td>
</tr>
<tr>
<td>F352</td>
<td>To record the closing of all unused guaranteed loan authority no longer available for use.</td>
</tr>
<tr>
<td>F354</td>
<td>To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.</td>
</tr>
<tr>
<td>F356</td>
<td>To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.</td>
</tr>
<tr>
<td>F358</td>
<td>To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F359</td>
<td>To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.</td>
</tr>
<tr>
<td>F360</td>
<td>To reclassify a temporary reduction/cancellation at year-end.</td>
</tr>
<tr>
<td>F362</td>
<td>To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.</td>
</tr>
<tr>
<td>F364</td>
<td>To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.</td>
</tr>
<tr>
<td>F366</td>
<td>To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>F368</td>
<td>To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>F369</td>
<td>To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.</td>
</tr>
<tr>
<td>F370</td>
<td>To record the closing of memorandum accounts for purchases.</td>
</tr>
<tr>
<td>F372</td>
<td>To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.</td>
</tr>
<tr>
<td>F374</td>
<td>To record the closing of USSGL account 408100 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F376</td>
<td>To record the closing of USSGL account 408200 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F378</td>
<td>To record the closing of USSGL account 408300 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F380</td>
<td>To record the closing of USSGL account 423000 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F382</td>
<td>To record the closing of USSGL account 423100 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F384</td>
<td>To record the closing of USSGL account 423200 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F386</td>
<td>To record the closing of USSGL account 423300 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F388</td>
<td>To record the closing of USSGL account 423400 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F390</td>
<td>To record the closing of canceled authority for partial cancellations.</td>
</tr>
<tr>
<td>F391</td>
<td>To close temporary sequester returned for cancellation.</td>
</tr>
<tr>
<td>F392</td>
<td>To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>F393</td>
<td>To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>F396</td>
<td>To close authority unavailable for obligation pursuant to public law - temporary - prior-year authority.</td>
</tr>
<tr>
<td>G102</td>
<td>To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>G104</td>
<td>To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.</td>
</tr>
<tr>
<td>G106</td>
<td>To record the binding contracts entered into by private lenders.</td>
</tr>
<tr>
<td>G108</td>
<td>To record the disbursement of a loan.</td>
</tr>
<tr>
<td>G110</td>
<td>To record principal reduction due to repayment, default or adjustment.</td>
</tr>
<tr>
<td>G120</td>
<td>To record activity for current-year purchases of property, plant, and equipment.</td>
</tr>
<tr>
<td>G122</td>
<td>To record activity for current-year purchases of inventory and related property.</td>
</tr>
<tr>
<td>G124</td>
<td>To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).</td>
</tr>
<tr>
<td>H100</td>
<td>To record equity contributions to increase fiduciary net assets.</td>
</tr>
<tr>
<td>H200</td>
<td>To record equity withdrawals or distributions of fiduciary net assets.</td>
</tr>
<tr>
<td>H300</td>
<td>To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.</td>
</tr>
<tr>
<td>H301</td>
<td>To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.</td>
</tr>
<tr>
<td>H310</td>
<td>To close equity contributions to fiduciary net assets.</td>
</tr>
<tr>
<td>H312</td>
<td>To close equity withdrawals or disbursements to fiduciary net assets.</td>
</tr>
<tr>
<td>H400</td>
<td>To record warrant for Quota increase in the International Monetary Fund assets.</td>
</tr>
<tr>
<td>H402</td>
<td>To record the present value payment in the International Monetary Fund.</td>
</tr>
<tr>
<td>H406</td>
<td>To record a Maintenance of Value Adjustment (increase), International Monetary Fund.</td>
</tr>
<tr>
<td>H410</td>
<td>To record an increase of the Letter of Credit for the International Monetary Fund.</td>
</tr>
<tr>
<td>H412</td>
<td>To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.</td>
</tr>
<tr>
<td>H420</td>
<td>To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.</td>
</tr>
<tr>
<td>H422</td>
<td>To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.</td>
</tr>
<tr>
<td>H424</td>
<td>To record a decrease for the maintenance of value adjustment and transfer the excess.</td>
</tr>
<tr>
<td>H426</td>
<td>To record the transfer in of the excess funds due to the maintenance of value decrease adjustment.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>H428</td>
<td>To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.</td>
</tr>
<tr>
<td>H430</td>
<td>To record payment vouchers.</td>
</tr>
<tr>
<td>H432</td>
<td>To record a decrease to the Reserve Position.</td>
</tr>
<tr>
<td>H434</td>
<td>To record a decrease in Currency.</td>
</tr>
<tr>
<td>H436</td>
<td>To record a decrease in the Quota due to CVA.</td>
</tr>
<tr>
<td>H438</td>
<td>To record a gain in the Quota.</td>
</tr>
<tr>
<td>H440</td>
<td>To record a loss in the Quota.</td>
</tr>
<tr>
<td>H442</td>
<td>To record the issuance of a new loan to International Monetary Fund.</td>
</tr>
<tr>
<td>H444</td>
<td>To record the repayment on the loan.</td>
</tr>
<tr>
<td>H446</td>
<td>To record in the FX rate change for loans (decrease in allowance/gain).</td>
</tr>
<tr>
<td>H448</td>
<td>To record warrant for FX rate change.</td>
</tr>
<tr>
<td>H449</td>
<td>To record in the FX rate change for loans (increase in allowance/loss).</td>
</tr>
<tr>
<td>H450</td>
<td>To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.</td>
</tr>
<tr>
<td>H480</td>
<td>To record the consolidation of actual net-funded resources and reductions for withdrawn funds.</td>
</tr>
</tbody>
</table>
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**
None

A108 - To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

**Reference:** USSGL implementation guidance; Temporary Reduction

**Budgetary Entry**
- Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation
- Credit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
A110  To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**
Debit 415000 Reappropriations - Transfers-In  
Credit 445000 Unapportioned Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 310100 Unexpended Appropriations - Appropriations Received  

A112  To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**
Debit 465000 Allotments - Expired Authority  
Credit 439000 Reappropriations - Transfers-Out  

**Proprietary Entry**
Debit 310600 Unexpended Appropriations - Adjustments  
Credit 101000 Fund Balance With Treasury  

A114  To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 421500 Anticipated Expenditure Transfers from Trust Funds  
Credit 445000 Unapportioned Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  

**Proprietary Entry**
None  

A116  To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**
Debit 445000 Unapportioned Authority  
Credit 451000 Apportionments  

**Proprietary Entry**
None
### A118
To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Reference:**  USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

<table>
<thead>
<tr>
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</table>

**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**

<table>
<thead>
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</table>

**Proprietary Entry**

None

### A120
To record the allotment of authority.

**Budgetary Entry**

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**Proprietary Entry**

None

### A122
To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.


**Reference:**  USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

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</table>

**Proprietary Entry**

None
A123  To record the realization of previously anticipated authority for programs exempt from apportionment.


Reference:  USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 469000  Anticipated Resources - Programs Exempt From Apportionment
Credit 462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A124  To withdraw recoveries of prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

Comment:  The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry.

Budgetary Entry
Debit 445000  Unapportioned Authority
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 439701  Appropriations Temporarily Precluded From Obligation - Prior-Year

Proprietary Entry
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
A127 To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

Comment: The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Credit 439730 Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry
None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439800 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None
A130  To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.

Comment:  See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end.

Reference:  USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  439600  Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
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
A132  To record a permanent reduction of unexpended appropriations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439200 Permanent Reduction - New Budget Authority
- Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Credit 101000 Fund Balance With Treasury
- Credit 299100 Other Liabilities - Reductions

A133  To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439200 Permanent Reduction - New Budget Authority
- Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 574500 Appropriated Dedicated Collections Transferred Out
- Credit 101000 Fund Balance With Treasury
A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

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
A136  To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry
Debit 442000 Unapportioned Authority - Pending Rescission
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 310600 Unexpended Appropriations - Adjustments
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

A137  To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

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
A139  To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end.

Comment: See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
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 299100 Other Liabilities - Reductions
Credit 101000 Fund Balance With Treasury
A142  To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

- **Debit:** 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  Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
- **Credit:** 297000  Liability for Capital Transfers

A144  To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

**Budgetary Entry**

- **Debit:** 445000  Unapportioned Authority
- **Credit:** 439300  Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

- **Debit:** 576600  Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
- **Credit:** 101000  Fund Balance With Treasury
A145  To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439200 Permanent Reduction - New Budget Authority
- Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
- Credit 299100 Other Liabilities - Reductions

A146  To record subsidy disbursed by the program fund not previously accrued.

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-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

A147  To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.

**Comment:** Also post USSGL TC A144 in the related General Fund TAFS.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
A148  To record decreases to indefinite borrowing authority.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  414300  Current-Year Decreases to Indefinite Borrowing Authority 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

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 - Non-Allocation - Transferred

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury  
Credit  133000  Receivable for Transfers of Currently Invested Balances

A158  To record actual reductions to 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 - Non-Allocation - Transferred
Credit 417000 Transfers - Current-Year Authority

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 101000 Fund Balance With Treasury

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority

Budgetary Entry
Debit 415300 Transfers of Contract Authority - Non-Allocation
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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 - Non-Allocation

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 215000 Payable for Transfers of Currently Invested Balances

A164 To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 404400 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**
None

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Credit 415300 Transfers of Contract Authority - Non-Allocation

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 133000 Receivable for Transfers of Currently Invested Balances

A166 To record definite and indefinite contract authority based on legislation.

**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**

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<td>415300</td>
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</tr>
<tr>
<td>Transfers of Contract Authority - Non-Allocation</td>
<td>Unapportioned Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>215000</td>
<td>575500</td>
</tr>
<tr>
<td>Payable for Transfers of Currently Invested Balances</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
</thead>
<tbody>
<tr>
<td>413100</td>
<td>403200</td>
</tr>
<tr>
<td>Current-Year Contract Authority Realized</td>
<td>Estimated Indefinite Contract Authority</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>413500</td>
<td>413000</td>
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<tr>
<td>Contract Authority Liquidated</td>
<td>Appropriation to Liquidate Contract Authority Withdrawn</td>
</tr>
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</table>

**Proprietary Entry**

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<tr>
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<tbody>
<tr>
<td>310600</td>
<td>101000</td>
</tr>
<tr>
<td>Unexpended Appropriations - Adjustments</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
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  Non-Expenditure Financing Sources - Transfers-In - Other

A172  To record anticipated actual reductions to contract authority.

Comment:  If contract authority was not anticipated, see USSGL TC-A174.

Reference:  USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit  403400  Anticipated Adjustments to Contract Authority
Credit  413300  Decreases to Indefinite Contract Authority

**Proprietary Entry**
None

A173  To record an appropriation to liquidate contract authority that is not yet supported by a 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  Non-Expenditure Financing Sources - Transfers-In - Other
A174  To record an unanticipated actual decrease to indefinite contract authority.

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the year-end preclosing USSGL TC-F112.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>445000</td>
<td>413300 Decreases to Indefinite Contract Authority</td>
</tr>
<tr>
<td>462000</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A175  To record a nonexpenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

**Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

<table>
<thead>
<tr>
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<tr>
<td>413600 Contract Authority To Be Liquidated by Trust Funds</td>
<td>412600 Amounts Appropriated From Specific Invested TAFS - Receivable</td>
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<tr>
<td>413800 Appropriation to Liquidate Contract Authority</td>
<td>413500 Contract Authority Liquidated</td>
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<tr>
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<tbody>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>133000 Receivable for Transfers of Currently Invested Balances</td>
</tr>
</tbody>
</table>

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**

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<tbody>
<tr>
<td>403200</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**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 Non-Expenditure Financing Sources - Transfers-In - Other

A178 To record anticipated adjustments/decreases to contract authority.

Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 403400 Anticipated Adjustments to Contract Authority

Proprietary Entry
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 Non-Expenditure 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 Non-Invested Accounts

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 101000 Fund Balance With Treasury

A181 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 133000 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 574500 Appropriated Dedicated Collections Transferred Out
Credit 101000 Fund Balance With Treasury
A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Comment: Post USSGL accounts 139000 and 573500 while under a continuing resolution or waiting for a warrant.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
Debit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 139000 Appropriated Dedicated Collections Receivable
Credit 573500 Appropriated Dedicated Collections to be Transferred In
Credit 574000 Appropriated Dedicated Collections Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 574000 Appropriated Dedicated Collections Transferred In
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
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

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>411400</td>
<td>439400</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
</tbody>
</table>

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<td>101000</td>
<td>520000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>531000</td>
<td>Revenue From Services Provided</td>
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<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Other</td>
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<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<tr>
<td></td>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
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<td></td>
<td>532500</td>
<td>Administrative Fees Revenue</td>
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<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
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<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
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<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<tr>
<td></td>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td></td>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>
A189  To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
- Credit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**
- Debit 574500 Appropriated Dedicated Collections Transferred Out
- Credit 101000 Fund Balance With Treasury
- Credit 299100 Other Liabilities - Reductions

A190  To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

**Comment:** When receipts are originally collected, see USSGL TC-A188.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**
- Debit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- None
A192  To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment:  This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

Reference:  USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit  415700  Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Debit  415730  Authority Made Available From Appropriations Previously Precluded From Obligation
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

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
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
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 309000  Unexpended Appropriations While Awaiting a Warrant

A198  To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

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
Debit 309000  Unexpended Appropriations While Awaiting a Warrant
Credit 109000  Fund Balance With Treasury While Awaiting a Warrant
Credit 310100  Unexpended Appropriations - Appropriations Received

A199  To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

Comment:  Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

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
A200  To record the cancellation of outstanding debt where there is not an appropriation warrant.

Reference: Debt Forgiveness Appropriation Versus No Appropriation Scenario

Budgetary Entry
Debit 411601 Debt Forgiveness - Cancellation of Debt Adjustment
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310600 Unexpended Appropriations - Adjustments

A202  To record in the financing account an appropriation received for a positive modification adjustment transfer.

Comment: Also post USSGL TC-A204 and TC-B134.

Budgetary Entry
Debit 412500 Loan Modification Adjustment Transfer Appropriation
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310100 Unexpended Appropriations - Appropriations Received

A204  To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.

Budgetary Entry
None

Proprietary Entry
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 139900 Allowance for Subsidy

A206  To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 579100 Adjustment to Financing Sources - Credit Reform

A208  To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

Budgetary Entry
None

Proprietary Entry
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 719000 Other Gains
A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

**Comment:** See USSGL TC-C142.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit 101000 Fund Balance With Treasury

A212 To record the financing sources transferred 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
A216  To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

**Budgetary Entry**

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<tbody>
<tr>
<td>445000</td>
<td>415901</td>
</tr>
<tr>
<td>Unapportioned Authority</td>
<td>Repayment of Repayable Advances - Prior-Year Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A250  To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

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<tr>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
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<td>Credit 445000</td>
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<td>Credit 462000</td>
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</tr>
<tr>
<td>Funds Held Outside of Treasury - Budgetary</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit 134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>Credit 134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit 134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>Credit 531100</td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>
A251 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
Debit  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

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
To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

### Budgetary Entry

- **Debit** 451000 Apportionments
- **Debit** 461000 Allotments - Realized Resources
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Credit** 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- **Credit** 417600 Allocation Transfers of Prior-Year Balances

### Proprietary Entry

- **Debit** 310300 Unexpended Appropriations - Transfers-Out
- **Credit** 101000 Fund Balance With Treasury

To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**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 Non-Invested Accounts
- **Credit** 417600 Allocation Transfers of Prior-Year Balances

### Proprietary Entry

- **Debit** 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- **Credit** 101000 Fund Balance With Treasury
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 Non-Expenditure 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
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 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-In - Other
### A422
To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced.

**Budgetary Entry**
- Debit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
- Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 133000 Receivable for Transfers of Currently Invested Balances

### A424
To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions.

- Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances
- Credit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

### A426
To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 215000 Payable for Transfers of Currently Invested Balances
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 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

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
A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 465000 Allotments - Expired Authority  
Credit 417600 Allocation Transfers of Prior-Year Balances  

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other  
Credit 101000 Fund Balance With Treasury  

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 417600 Allocation Transfers of Prior-Year Balances  
Credit 465000 Allotments - Expired Authority  

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 310200 Unexpended Appropriations - Transfers-In  

A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 417600 Allocation Transfers of Prior-Year Balances  
Credit 465000 Allotments - Expired Authority  

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
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 Non-Invested Accounts
Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 310300 Unexpended Appropriations - Transfers-Out
Credit 101000 Fund Balance With Treasury
Credit 133000 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
Credit 133000 Receivable for Transfers of Currently Invested Balances
To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partner must use USSGL TC A440. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  417500  Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit  417600  Allocation Transfers of Prior-Year Balances
Credit 445000  Unapportioned 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

To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  417500  Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit  417600  Allocation Transfers of Prior-Year Balances
Credit 445000  Unapportioned Authority
Credit 462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  215000  Payable for Transfers of Currently Invested Balances
Credit  575500  Non-Expenditure Financing Sources - Transfers-In - Other
To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

- Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Debit 417600 Allocation Transfers of Prior-Year Balances
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- Credit 310200 Unexpended Appropriations - Transfers-In

To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

- Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Debit 417600 Allocation Transfers of Prior-Year Balances
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partner must use USSGL TC-A454. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 417600 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
Credit 133000 Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partner must use USSGL TC A452. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 417600 Allocation Transfers of Prior-Year Balances
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 575000 Non-Expenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 419900 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry
Debit 575000 Expenditure Financing Sources - Transfers-In
Credit 133500 Expenditure Transfers Receivable
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
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 Non-Expenditure 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
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 balance but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 465000 Allotments - Expired Authority  
Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other  
Credit 101000 Fund Balance With Treasury

A467 To record the 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 Non-Expenditure Financing Sources - Transfers-In - Other

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**
Debit 416000 Anticipated Transfers - Current-Year Authority  
Debit 418000 Anticipated Transfers - Prior-Year Balances  
Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose  
Credit 445000 Unapportioned Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 465000 Allotments - Expired Authority
Credit 419700 Balance Transfers-Out - Expired to Expired

**Proprietary Entry**
Debit 310300 Unexpended Appropriations - Transfers-Out
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 417000 Transfers - Current-Year Authority
Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 419000 Transfers - Prior-Year Balances
Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In
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 Non-Invested Accounts
Debit 419000 Transfers - Prior-Year Balances
Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure 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 Non-Invested Accounts
Credit 419000 Transfers - Prior-Year Balances
Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 310300 Unexpended Appropriations - Transfers-Out
Credit 101000 Fund Balance With Treasury
A478  To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 576500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 416000 Anticipated Transfers - Current-Year Authority
- Debit 418000 Anticipated Transfers - Prior-Year Balances
- Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 417000 Transfers - Current-Year Authority
- Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Credit 419000 Transfers - Prior-Year Balances
- Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

A480  To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**
- Debit 417000 Transfers - Current-Year Authority
- Debit 419000 Transfers - Prior-Year Balances
- Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 445000 Unapportioned 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
A482  To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A508, A492R, A542, and A546.

**Budgetary Entry**
- Debit 417000 Transfers - Current-Year Authority
- Debit 419000 Transfers - Prior-Year Balances
- Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

A484  To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 417000 Transfers - Current-Year Authority
- Credit 419000 Transfers - Prior-Year Balances
- Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury

A486  To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A488, A492, A540, and A544.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 417000 Transfers - Current-Year Authority
- Credit 419000 Transfers - Prior-Year Balances
- Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
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 Non-Expenditure 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
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 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
A499  To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

**Comment:**  See USSGL TC A498 for the original establishment of the receivable. For reductions, see USSGL TC A135 and TC A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC D110 budgetary entry and TC F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL 465000 in expired TAFS only.

**Reference:**  USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- 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
A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 576000 Expenditure Financing Sources - Transfers-Out
Credit 211000 Accounts Payable

A502 To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 425500 Expenditure Transfers from Trust Funds - Collected
Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 133500 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a federal fund.

Comment: See USSGL TC A500 for the establishment of USSGL account 215500.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry
Debit 490100 Delivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 215500 Expenditure Transfers Payable
Credit 101000 Fund Balance With Treasury
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 Non-Expenditure 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
A511 To record the refunds collected from prior fiscal year obligations that were outlaid 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
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  Non-Expenditure Financing Sources - Transfers-In - Other
A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A522 in the Treasury managed trust fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 412300  Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
- Credit 412600  Amounts Appropriated From Specific Invested TAFS - Receivable
- Credit 412800  Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**
- Debit 575500  Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 101000  Fund Balance With Treasury
- Credit 133000  Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A523 in the Treasury managed trust fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
- Debit 412100  Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
- Credit 412600  Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
- Debit 575500  Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 133000  Receivable for Transfers of Currently Invested Balances

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the 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  Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 215000  Payable for Transfers of Currently Invested Balances
A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

**Comment:** Debit USSGL accounts 101000 and 412900 only if a payable was not previously established. USSGL account 417200 may only be debited when recording a sequesterable amount in the TAFS where the sequestration is applied. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service posts this transaction in the Treasury managed trust fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable
- Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
- Debit 417200 Non-Allocation Transfers of Invested Balances - Payable
- Credit 412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

**Comment:** The Bureau of the Fiscal Service posts this transaction in the Treasury managed trust fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
- Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable
- Credit 412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
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**

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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**

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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**

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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>575500</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
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 Non-Expenditure 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 Non-Expenditure 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 Non-Allocation Transfers of Invested Balances - Receivable
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
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**

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**Proprietary Entry**

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<tbody>
<tr>
<td>576500</td>
<td>215000</td>
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</tbody>
</table>

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."

**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**

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**Proprietary Entry**

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<tbody>
<tr>
<td>101000</td>
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</table>

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**

<table>
<thead>
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**Proprietary Entry**

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</tr>
</thead>
<tbody>
<tr>
<td>215000</td>
<td>101000</td>
</tr>
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</table>
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**

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</table>

Transfer of Obligated Balances
Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Transfers - Current-Year Authority - Receivable - Transferred
Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Reimbursements and Other Income Earned - Receivable - Transferred
Other Federal Receivables - Transferred

**Proprietary Entry**

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<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>576500</td>
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</table>

Fund Balance With Treasury
Non-Expenditure 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**

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<tr>
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<tr>
<td>408100</td>
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<td>423400</td>
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Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Transfers - Current-Year Authority - Receivable - Transferred
Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Reimbursements and Other Income Earned - Receivable - Transferred
Transfer of Obligated Balances

**Proprietary Entry**

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<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>575500</td>
<td>101000</td>
</tr>
</tbody>
</table>

Non-Expenditure Financing Sources - Transfers-In - Other
Fund Balance With Treasury
A544  To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

Comment: Transfer of USSGL account 422100. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
- Debit 419500 Transfer of Obligated Balances
- Credit 423000 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

A546  To record in the receiving agency the 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 Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 101000 Fund Balance With Treasury

A548  To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A550 for the receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 480200

**Budgetary Entry**
- Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Credit 419500 Transfer of Obligated Balances

**Proprietary Entry**
- Debit 573000 Financing Sources Transferred Out Without Reimbursement
- Credit 141000 Advances and Prepayments
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

A556 To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.

**Comment:** Reverse this transaction upon receipt of warrant and post TC A183.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 573600 Appropriated Dedicated Collections to be Transferred Out
- Credit 299200 Appropriated Dedicated Collections Liability
### A700 - A799 Funding - Reimbursables and Other Income

**A702** To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**
- Debit 421000 Anticipated Reimbursements and Other Income
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**A704** To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**
- Debit 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 TC A123 if authority was previously anticipated in programs exempt from apportionment. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
- Debit 422100 Unfilled Customer Orders Without Advance
- Credit 421000 Anticipated Reimbursements 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

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  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

A715  To record funded FECA revenue by the Department of Labor.

**Reference:** USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**

Debit 425100  Reimbursements 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 type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106.

**Budgetary Entry**

Debit 461000  Allotments - Realized Resources  
Debit 462000  Unobligated Funds Exempt From Apportionment  
Credit 490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 610000  Operating Expenses/Program Costs  
Debit 690000  Non-Production Costs  
Credit 101000  Fund Balance With Treasury
B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 261000 Actuarial Pension Liability
Credit 101000 Fund Balance With Treasury

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

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

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 220000 Liability for Unpaid Insurance Claims
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 294000 Capital Lease Liability
Credit 101000 Fund Balance With Treasury
B111  To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**
- Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
- Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
- Credit 414201 Modification adjustment transfer of Borrowing Authority Converted to Cash
- Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
- Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**
- Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
- Credit 101000 Fund Balance With Treasury

B112  To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**
- Debit 490100 Delivered Orders - Obligations, Unpaid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 214000 Accrued Interest Payable - Not Otherwise Classified
- Debit 214100 Accrued Interest Payable - Loans
- Debit 214200 Accrued Interest Payable - Debt
- Credit 101000 Fund Balance With Treasury

B113  To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
- Debit 490100 Delivered Orders - Obligations, Unpaid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform
- Credit 101000 Fund Balance With Treasury
B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 155900 Foreclosed Property - Allowance
Debit 291000 Prior Liens Outstanding on Acquired Collateral
Credit 101000 Fund Balance With Treasury

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
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
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
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
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>439400</td>
<td></td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>439700</td>
<td></td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>439730</td>
<td></td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>439800</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>411400</td>
<td></td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>427300</td>
<td></td>
<td>Interest Collected From Treasury</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td></td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td></td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td></td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

B127 To record in the issuing entity, the sale of federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>253100</td>
<td></td>
<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253000</td>
<td></td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td></td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163000</td>
<td></td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161100</td>
<td></td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td></td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td></td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>439400</td>
<td></td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>439700</td>
<td></td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>439730</td>
<td></td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>439800</td>
<td></td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
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<tr>
<td>445000</td>
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<td>Unapportioned Authority</td>
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<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>411400</td>
<td></td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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<td>427300</td>
<td></td>
<td>Interest Collected From Treasury</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>134200</td>
<td></td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
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

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, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, 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
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
B138 To record in trust fund payments made to a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for 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 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
- Credit 101000 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.

**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Website. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 120000 Foreign Currency
- Credit 119000 Other Cash
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>119400</td>
<td>161000</td>
</tr>
</tbody>
</table>

| Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) | 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**

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>231000</td>
<td>120000</td>
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</tbody>
</table>

| Liability for Advances and Prepayments | Foreign Currency |

B143  To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td>101000</td>
</tr>
</tbody>
</table>

| Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
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<td>120900</td>
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<tr>
<td>138400</td>
<td>531100</td>
</tr>
</tbody>
</table>

| Foreign Currency Denominated Equivalent Assets | Uninvested Foreign Currency | Interest Revenue - Investments | Interest Receivable - Foreign Currency Denominated Assets |

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B146  To record a foreign currency rate intervention.

Comment:  For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit   120500  Foreign Currency Denominated Equivalent Assets
Credit   167000  Foreign Investments

B150  To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

Comment:  To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
None

Proprietary Entry
Debit  113000  Funds Held Outside of Treasury - Budgetary
Credit   101000  Fund Balance With Treasury

B152  To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment:  If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
Debit   461000  Allotments - Realized Resources
Debit   462000  Unobligated Funds Exempt From Apportionment
Credit   490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit   162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit   113000  Funds Held Outside of Treasury - Budgetary
Part 1  Fiscal Year 2020 Reporting
SUPPLEMENT  Section III
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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  113000  Funds Held Outside of Treasury - Budgetary

B160  To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Comment:  Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit  164200  Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit  164400  Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit  101000  Fund Balance With Treasury
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 Accounted for Under the Provisions of the Federal Credit Reform Act

B165  To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 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
B166 To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B133 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
- Credit 101000 Fund Balance With Treasury
- Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a General Fund Receipt Account.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 165000 Preferred Stock in Federal Government Sponsored Enterprise
- Debit 165200 Common Stock Warrants in Federal Government Sponsored Enterprise
- Credit 590000 Other Revenue

B202 To record the liquidity payment and markup of liquidity preference from the prior-year in the program account.

**Comment:** Also Post USSGL TC 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
B210  To record the payment of remuneration.

Comment:  For the Department of Treasury use only. Due to the unique budgetary reporting by
the Exchange Stabilization Fund, no outlay is reported.

Reference:  Other Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit   463500  Funds Not Available - Adjustments to the Exchange Stabilization
        Fund (ESF)
Debit   490100  Delivered Orders - Obligations, Unpaid
Credit  426800  Interest Collected From Foreign Securities and Special Drawing
        Rights (SDR)

Proprietary Entry
Debit   211000  Accounts Payable
Debit   633800  Remuneration Interest
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the
        Fiscal Service

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
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
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
B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151600 Operating Materials and Supplies in Development
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152500 Inventory - Raw Materials
Debit 152700 Inventory - Finished Goods
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Debit 157100 Stockpile Materials Held in Reserve
Debit 157200 Stockpile Materials Held for Sale
Debit 159100 Other Related Property
Debit 171100 Land and Land Rights
Debit 171200 Improvements to Land
Debit 172000 Construction-in-Progress
Debit 173000 Buildings, Improvements, and Renovations
Debit 174000 Other Structures and Facilities
Debit 175000 Equipment
Debit 182000 Leasehold Improvements
Debit 183000 Internal-Use Software
Debit 183200 Internal-Use Software in Development
Debit 184000 Other Natural Resources
Debit 189000 Other General Property, Plant, and Equipment
Debit 199000 Other Assets
Debit 610000 Operating Expenses/Program Costs
Debit 615000 Expensed Asset
Debit 640000 Benefit Expense
Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable
Credit 213000 Contract Holdbacks
Credit 219000 Other Liabilities With Related Budgetary Obligations
Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Credit 220000 Liability for Unpaid Insurance Claims
Credit 221000 Accrued Funded Payroll and Leave
Credit 221100 Withholdings Payable
Credit  221300  Employer Contributions and Payroll Taxes Payable

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>211000</td>
</tr>
</tbody>
</table>

Debit  240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit  211000 Accounts Payable

**B404** To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
</thead>
<tbody>
<tr>
<td>480100</td>
<td>461000</td>
</tr>
<tr>
<td>462000</td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>679000</td>
<td>211000</td>
</tr>
</tbody>
</table>

Debit  679000 Other Expenses Not Requiring Budgetary Resources
Credit  211000 Accounts Payable
B406  To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117.

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>461000</th>
<th>Allotments - Realized Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>490100</td>
<td>Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>151100</th>
<th>Operating Materials and Supplies Held for Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>Debit</td>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td>Debit</td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>Debit</td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>Debit</td>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>Debit</td>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>Debit</td>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>Debit</td>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td>Debit</td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td>Debit</td>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>Debit</td>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>Debit</td>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>Debit</td>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>Debit</td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>Debit</td>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>Debit</td>
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<td>Equipment</td>
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<td>Debit</td>
<td>182000</td>
<td>Leasehold Improvements</td>
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<tr>
<td>Debit</td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>Debit</td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
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<tr>
<td>Debit</td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>Debit</td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>Debit</td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>Debit</td>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
<tr>
<td>Credit</td>
<td>211000</td>
<td>Accounts Payable</td>
</tr>
<tr>
<td>Credit</td>
<td>213000</td>
<td>Contract Holdbacks</td>
</tr>
</tbody>
</table>
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**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>679500</td>
</tr>
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</table>

**Debit** 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

**Credit** 679500 Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>211000 Accounts Payable</td>
<td>212000 Disbursements in Transit</td>
</tr>
<tr>
<td>211200 Accounts Payable for Federal Government Sponsored Enterprise</td>
<td></td>
</tr>
<tr>
<td>213000 Contract Holdbacks</td>
<td></td>
</tr>
<tr>
<td>216000 Entitlement Benefits Due and Payable</td>
<td></td>
</tr>
<tr>
<td>219000 Other Liabilities With Related Budgetary Obligations</td>
<td></td>
</tr>
<tr>
<td>220000 Liability for Unpaid Insurance Claims</td>
<td></td>
</tr>
<tr>
<td>221000 Accrued Funded Payroll and Leave</td>
<td></td>
</tr>
<tr>
<td>221100 Withholdings Payable</td>
<td></td>
</tr>
<tr>
<td>221300 Employer Contributions and Payroll Taxes Payable</td>
<td></td>
</tr>
<tr>
<td>221500 Other Post Employment Benefits Due and Payable</td>
<td></td>
</tr>
<tr>
<td>294000 Capital Lease Liability</td>
<td></td>
</tr>
<tr>
<td>212000</td>
<td></td>
</tr>
</tbody>
</table>

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>141000 Advances and Prepayments</td>
<td>212000 Disbursements in Transit</td>
</tr>
<tr>
<td>212000</td>
<td></td>
</tr>
</tbody>
</table>
B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Credit 211000 Accounts Payable

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

Comment: This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 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
B417 To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

Comment: Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110.

Reference: USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>461000</td>
<td>490100</td>
</tr>
<tr>
<td>Allotments - Realized Resources</td>
<td>Delivered Orders - Obligations, Unpaid</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>218000</td>
<td>211000</td>
</tr>
<tr>
<td>Loan Guarantee Liability</td>
<td>Accounts Payable</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>461000</td>
<td>462000</td>
</tr>
<tr>
<td>Allotments - Realized Resources</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>490100</td>
<td></td>
</tr>
<tr>
<td>Delivered Orders - Obligations, Unpaid</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>631000</td>
<td>214000</td>
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<tr>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>632000</td>
<td>214100</td>
</tr>
<tr>
<td>Interest Expenses on Securities</td>
<td>Accrued Interest Payable - Loans</td>
</tr>
<tr>
<td>633000</td>
<td>214200</td>
</tr>
<tr>
<td>Other Interest Expenses</td>
<td>Accrued Interest Payable - Debt</td>
</tr>
</tbody>
</table>
B420 To record the liability for cost to be funded in the future.

Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit 680000 Future Funded Expenses
Credit 216000 Entitlement Benefits Due and Payable
Credit 217000 Subsidy Payable to the Financing Account
Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Credit 220000 Liability for Unpaid Insurance Claims
Credit 222000 Unfunded Leave
Credit 229000 Other Unfunded Employment Related Liability
Credit 261000 Actuarial Pension Liability
Credit 262000 Actuarial Health Insurance Liability
Credit 263000 Actuarial Life Insurance Liability
Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 269000 Other Actuarial Liabilities
Credit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 299500 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.

Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry
None

Proprietary Entry
Debit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 222500 Unfunded FECA Liability
Credit 229000 Other Unfunded Employment Related Liability

B424 To record a contingent liability.

Comment: Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation"

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Debit 680000 Future Funded Expenses
Debit 729000 Other Losses
Credit 292000 Contingent Liabilities
Credit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise
Part 1  Fiscal Year 2020 Reporting
SUPPLEMENT  Section III
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 the U.S. Government.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
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<tbody>
<tr>
<td>579200</td>
<td>292300</td>
<td>Financing Sources To Be Transferred Out - Contingent Liability Contingent Liability for Capital Transfers</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>760000</td>
<td>265000</td>
<td>Changes in Actuarial Liability</td>
</tr>
<tr>
<td>266000</td>
<td></td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
<td>267000</td>
<td></td>
<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
</tr>
<tr>
<td>269000</td>
<td></td>
<td>Other Actuarial Liabilities</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>461000</td>
<td>490100</td>
<td>Allotments - Realized Resources Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>155100</td>
<td>211000</td>
<td>Foreclosed Property Accounts Payable</td>
</tr>
</tbody>
</table>
B430  To record the inventory purchased for a resale under historical cost (title was passed).

  **Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

  **Budgetary Entry**
  - Debit 461000 Allotments - Realized Resources
  - Debit 462000 Unobligated Funds Exempt From Apportionment
  - Credit 490100 Delivered Orders - Obligations, Unpaid

  **Proprietary Entry**
  - Debit 152100 Inventory Purchased for Resale
  - Credit 211000 Accounts Payable

B432  To record the fair market value of real and intangible forfeited property.

  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

  **Budgetary Entry**
  None

  **Proprietary Entry**
  - Debit 154100 Forfeited Property Held for Sale
  - Credit 232000 Other Deferred Revenue

B434  To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

  **Budgetary Entry**
  None

  **Proprietary Entry**
  - Debit 154100 Forfeited Property Held for Sale
  - Credit 232000 Other Deferred Revenue

B436  To record the funded portion of cleanup costs that was previously estimated.

  **Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.

  **Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

  **Budgetary Entry**
  - Debit 461000 Allotments - Realized Resources
  - Debit 480100 Undelivered Orders - Obligations, Unpaid
  - Credit 490100 Delivered Orders - Obligations, Unpaid

  **Proprietary Entry**
  - Debit 299500 Estimated Cleanup Cost Liability
  - Debit 610000 Operating Expenses/Program Costs
  - Debit 690000 Non-Production Costs
  - Credit 211000 Accounts Payable
  - Credit 680000 Future Funded Expenses
B438 To record capital lease liability.

**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TC G122 to track purchases.

**Budgetary Entry**
Debit 480100 Undelivered Orders - Obligations, Unpaid  
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 181000 Assets Under Capital Lease  
Credit 294000 Capital Lease Liability

B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 214000 Accrued Interest Payable - Not Otherwise Classified  
Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

B444 To record the IMF annual Special Drawing Right assessment accrual.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)  
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 610000 Operating Expenses/Program Costs  
Credit 211000 Accounts Payable

B446 To record the IMF Annual Assessment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 490100 Delivered Orders - Obligations, Unpaid  
Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**
Debit 211000 Accounts Payable  
Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
B450 To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

Comment: Also post, reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry
Debit 490100 Delivered Orders - Obligations, Unpaid
Credit 445000 Unapportioned Authority
Credit 451000 Apportionments
Credit 461000 Allotments - Realized Resources

Proprietary Entry
Debit 211000 Accounts Payable
Credit 719000 Other Gains

B452 To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

Comment: Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 729000 Other Losses
Credit 211000 Accounts Payable

B600 - B699 Disbursements and Payables - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 220500 Liability for Unearned Insurance Premiums
Credit 232000 Other Deferred Revenue
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 151600 Operating Materials and Supplies in Development  
Debit 152100 Inventory Purchased for Resale  
Debit 152200 Inventory Held in Reserve for Future Sale  
Debit 152500 Inventory - Raw Materials  
Debit 152700 Inventory - Finished Goods  
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 157100 Stockpile Materials Held in Reserve  
Debit 157200 Stockpile Materials Held for Sale  
Debit 159100 Other Related Property  
Debit 171100 Land and Land Rights  
Debit 171200 Improvements to Land  
Debit 172000 Construction-in-Progress  
Debit 173000 Buildings, Improvements, and Renovations  
Debit 174000 Other Structures and Facilities  
Debit 175000 Equipment  
Debit 182000 Leasehold Improvements  
Debit 183000 Internal-Use Software  
Debit 183200 Internal-Use Software in Development  
Debit 184000 Other Natural Resources  
Debit 189000 Other General Property, Plant, and Equipment  
Debit 199000 Other Assets  
Debit 610000 Operating Expenses/Program Costs  
Debit 640000 Benefit Expense  
Debit 690000 Non-Production Costs  
Credit 141000 Advances and Prepayments

B606  To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**

Debit 470000 Commitments - Programs Subject to Apportionment  
Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs  
Credit 112500 U.S. Debit Card Funds
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 - Non-Financial Resources

 C103 To record the collection of subsidy costs in the financing account.

 Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

 Budgetary Entry
 Debit 427100 Actual Program Fund Subsidy Collected
 Credit 407000 Anticipated Collections From Federal Sources
 Credit 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
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**

<table>
<thead>
<tr>
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<tr>
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<td>445000</td>
<td>Anticipated Collections From Federal Sources</td>
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<td>Unapportioned Authority</td>
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**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
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<th>Account Description</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>131000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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**

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<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>426000</td>
<td>406000</td>
<td>Actual Collections of Governmental-Type Fees</td>
</tr>
<tr>
<td>426100</td>
<td></td>
<td>Actual Collections of Business-Type Fees</td>
</tr>
<tr>
<td>426200</td>
<td></td>
<td>Actual Collections of Loan Principal</td>
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<tr>
<td>426300</td>
<td></td>
<td>Actual Collections of Loan Interest</td>
</tr>
<tr>
<td>426600</td>
<td></td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>426700</td>
<td></td>
<td>Other Actual Governmental-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>427300</td>
<td></td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>427600</td>
<td></td>
<td>Actual Collections From Financing Fund</td>
</tr>
<tr>
<td>427700</td>
<td></td>
<td>Other Actual Collections - Federal</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

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<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>101000</td>
<td>138000</td>
<td>Loans Receivable - Troubled Assets Relief Program</td>
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<tr>
<td>138100</td>
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<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>138900</td>
<td></td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>531200</td>
<td></td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>101000</td>
<td>240000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>113500</td>
<td></td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
</tr>
<tr>
<td>119000</td>
<td></td>
<td>Other Cash</td>
</tr>
<tr>
<td></td>
<td>240000</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
</tbody>
</table>
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
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

<table>
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<th>Debit</th>
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<tbody>
<tr>
<td>421200</td>
<td>Liquidation of Deficiency - Offsetting Collections</td>
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<tr>
<td>426000</td>
<td>Actual Collections of Governmental-Type Fees</td>
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<tr>
<td>426100</td>
<td>Actual Collections of Business-Type Fees</td>
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<tr>
<td>426700</td>
<td>Other Actual Governmental-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>427700</td>
<td>Other Actual Collections - Federal</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>241000</td>
<td>Liability for Clearing Accounts</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>480200</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
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Proprietary Entry

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<thead>
<tr>
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<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>141000</td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>
C113  To record receipt of coupon payment and interest collection on non-federal securities.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900  Uninvested Foreign Currency

Debit 167000  Foreign Investments

Credit 134200  Interest Receivable - Investments

C114  To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

Comment:  Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 411400  Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400  Receipts Unavailable for Obligation Upon Collection

Credit 445000  Unapportioned Authority

Credit 462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000  Fund Balance With Treasury

Credit 232000  Other Deferred Revenue

C115  To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

Comment:  For the Department of the Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120500  Foreign Currency Denominated Equivalent Assets

Credit 138400  Interest Receivable - Foreign Currency Denominated Assets
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

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<tr>
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<td>Actual Collections of Business-Type Fees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
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</thead>
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<td>232000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Deferred Revenue</td>
</tr>
</tbody>
</table>

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**

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<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
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<tr>
<td></td>
<td></td>
<td>Loan Guarantee Liability</td>
</tr>
</tbody>
</table>

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**

<table>
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<tr>
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<th>Credit</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>232000</td>
<td>138900</td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>139900</td>
<td></td>
<td>Allowance for Subsidy</td>
</tr>
<tr>
<td>218000</td>
<td></td>
<td>Loan Guarantee Liability</td>
</tr>
</tbody>
</table>

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

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<td>463500</td>
<td>Interest Collected From Foreign Securities and Special Drawing Rights (SDR)</td>
</tr>
<tr>
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<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</td>
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**Proprietary Entry**

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<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
</tr>
<tr>
<td></td>
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<td>Other Financing Sources</td>
</tr>
</tbody>
</table>
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
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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
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**

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**Proprietary Entry**

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<tr>
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<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>161300</td>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td>162300</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
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</table>
C125  To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.

Comment:  See USSGL TC C156 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

C126  To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 120900 Uninvested Foreign Currency
Credit 120500 Foreign Currency Denominated Equivalent Assets
Credit 134200 Interest Receivable - Investments
Credit 138400 Interest Receivable - Foreign Currency Denominated Assets
Credit 167000 Foreign Investments
C127  To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  120900  Uninvested Foreign Currency
Credit  134200  Interest Receivable - Investments
Credit  167000  Foreign Investments

C128  To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163300  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

C130  To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

Comment:  Also post USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

Reference:  For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit  487200  Downward Adjustments of Prior-Year Prepaid/Advanced 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
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

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<tr>
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</table>

- Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Anticipated Recoveries of Prior-Year Obligations
- Unapportioned Authority
- Unobligated Funds Exempt From Apportionment
- Allotments - Expired Authority

### Proprietary Entry

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<tr>
<th>Debit</th>
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</table>

- Fund Balance With Treasury
- Operating Materials and Supplies Held for Use
- Operating Materials and Supplies Held in Reserve for Future Use
- Operating Materials and Supplies in Development
- Inventory Purchased for Resale
- Inventory Held in Reserve for Future Sale
- Inventory - Raw Materials
- Inventory - Work-in-Process
- Inventory - Finished Goods
- Commodities Held Under Price Support and Stabilization Support Programs
- Stockpile Materials Held in Reserve
- Stockpile Materials Held for Sale
- Other Related Property
- Land and Land Rights
- Improvements to Land
- Construction-in-Progress
- Buildings, Improvements, and Renovations
- Other Structures and Facilities
- Equipment
- Assets Under Capital Lease
- Leasehold Improvements
- Internal-Use Software
- Internal-Use Software in Development
- Other Natural Resources
- Other General Property, Plant, and Equipment
- Other Assets
- Operating Expenses/Program Costs
- Benefit Expense
- Cost of Goods Sold
- Non-Production Costs
C133  To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

**Comment:** This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

**Budgetary Entry**
None

**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
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<th>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</th>
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<tr>
<td>Credit</td>
<td>571300</td>
<td>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</td>
</tr>
</tbody>
</table>
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 151600 Operating Materials and Supplies in Development
- Credit 152200 Inventory Held in Reserve for Future Sale
- Credit 152500 Inventory - Raw Materials
- Credit 152600 Inventory - Work-in-Process
- Credit 152700 Inventory - Finished Goods
- Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 157100 Stockpile Materials Held in Reserve
- Credit 157200 Stockpile Materials Held for Sale
- Credit 159100 Other Related Property
- Credit 171100 Land and Land Rights
- Credit 171200 Improvements to Land
- Credit 172000 Construction-in-Progress
- Credit 173000 Buildings, Improvements, and Renovations
- Credit 174000 Other Structures and Facilities
- Credit 175000 Equipment
- Credit 181000 Assets Under Capital Lease
- Credit 182000 Leasehold Improvements
- Credit 183000 Internal-Use Software
- Credit 183200 Internal-Use Software in Development
- Credit 184000 Other Natural Resources
- Credit 189000 Other General Property, Plant, and Equipment
- Credit 199000 Other Assets
- Credit 610000 Operating Expenses/Program Costs
- Credit 650000 Cost of Goods Sold
- Credit 690000 Non-Production Costs
C135  To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

Comment:  This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

Reference:  Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  520000  Revenue From Services Provided
Credit  531000  Interest Revenue - Other
Credit  531100  Interest Revenue - Investments
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532000  Penalties and Fines Revenue
Credit  532500  Administrative Fees Revenue
Credit  560000  Donated Revenue - Financial Resources
Credit  580000  Tax Revenue Collected - Not Otherwise Classified
Credit  580100  Tax Revenue Collected - Individual
Credit  580200  Tax Revenue Collected - Corporate
Credit  580300  Tax Revenue Collected - Unemployment
Credit  580400  Tax Revenue Collected - Excise
Credit  580500  Tax Revenue Collected - Estate and Gift
Credit  580600  Tax Revenue Collected - Customs
Credit  590000  Other Revenue
Credit  592300  Valuation Change in Investments - Beneficial Interest in Trust

C136  To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment:  USSGL TC-C414 records the refund receivable. Reverse USSGL TC-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  Un obligated 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

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

C141 To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 560000 Donated Revenue - Financial Resources
Credit 580000 Tax Revenue Collected - Not Otherwise Classified
Credit 580100 Tax Revenue Collected - Individual
Credit 580200 Tax Revenue Collected - Corporate
Credit 580300 Tax Revenue Collected - Unemployment
Credit 580400 Tax Revenue Collected - Excise
Credit 580500 Tax Revenue Collected - Estate and Gift
Credit 580600 Tax Revenue Collected - Customs
Credit 590000 Other Revenue
Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

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
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C143 To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.

Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147; See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 132500 Taxes Receivable
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 134200 Interest Receivable - Investments
Credit 134300 Interest Receivable - Taxes
Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Credit 136300 Penalties and Fines Receivable - Taxes
Credit 137000 Administrative Fees Receivable - Not Otherwise Classified
Credit 137100 Administrative Fees Receivable - Loans
Credit 137300 Administrative Fees Receivable - Taxes
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry
Debit 111000 Undeposited Collections
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
C145  To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.

Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Proprietary Entry

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</table>

C146  To record the collection of previously accrued receivables in a General Fund Receipt Account.

Comment: Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

Proprietary Entry

<table>
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<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>136300</td>
<td>Penalties and Fines Receivable - Taxes</td>
</tr>
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<td></td>
<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
</tbody>
</table>
C147  To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599300  Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 298500  Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C148  To record the payback of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit 463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**
Debit 161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 135000  Loans Receivable
Credit 531200  Interest Revenue - Loans Receivable/Uninvested Funds

C149  To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 101000  Fund Balance With Treasury
Debit 721200  Losses on Disposition of Borrowings
Credit 135000  Loans Receivable
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 (ESF) Assets - Holdings of Special Drawing Rights (SDR)
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
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 year-end.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 577500 Non-Budgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

Comment: For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC C418 and TC E205. For investments in non-federal securities, interest should be accrued with TC C417.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**
Debit 120500 Foreign Currency Denominated Equivalent Assets
Credit 138400 Interest Receivable - Foreign Currency Denominated Assets
C158  To record cash donations collected in an expenditure account, as allowed by law.

Comment:  See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency
donations that are not budgetary resources. See USSGL TC-A186 for revenue to
available trust and special funds.

Budgetary Entry
Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  560000  Donated Revenue - Financial Resources

C161  To record an adjustment to loans and interest receivable based on acquired collateral property
without recourse.

Comment:  Use only for pre-Credit Reform.

Reference:  USSGL implementation guidance; Federal Credit Reform Program Basic
Accounting and Reporting Guide for Foreclosed Property in Federal Credit
Programs

Budgetary Entry
None

Proprietary Entry
Debit  155100  Foreclosed Property
Debit  721000  Losses on Disposition of Assets - Other
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable
Credit  711000  Gains on Disposition of Assets - Other

C162  To record an adjustment to loans and interest receivable based on acquired collateral property with
recourse.

Comment:  This transaction does not include bad debt.

Reference:  USSGL implementation guidance; Federal Credit Reform Program Basic
Accounting and Reporting Guide for Foreclosed Property in Federal Credit
Programs

Budgetary Entry
None

Proprietary Entry
Debit  155100  Foreclosed Property
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable
C163  To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:**  Use only for post-Credit Reform.

**Reference:**  USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>139900</td>
<td>Allowance for Subsidy</td>
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<tr>
<td>155100</td>
<td>Foreclosed Property</td>
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<td>101000</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
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<tr>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
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<td>Loans Receivable</td>
</tr>
<tr>
<td>139900</td>
<td>Allowance for Subsidy</td>
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</tbody>
</table>

C164  To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>152500</td>
<td>Inventory - Raw Materials</td>
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<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
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<tr>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<tr>
<td>159100</td>
<td>Other Related Property</td>
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<tr>
<td>171100</td>
<td>Land and Land Rights</td>
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<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
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<td>174000</td>
<td>Other Structures and Facilities</td>
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<tr>
<td>175000</td>
<td>Equipment</td>
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<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
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<tr>
<td>183000</td>
<td>Internal-Use Software</td>
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<tr>
<td>184000</td>
<td>Other Natural Resources</td>
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<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>561000</td>
<td>Donated Revenue - Non-Financial Resources</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>153100</td>
<td>Seized Monetary Instruments</td>
</tr>
<tr>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
</tbody>
</table>
C170  To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit  153200 Seized Cash Deposited
Debit  299000 Other Liabilities Without Related Budgetary Obligations
Credit  153100 Seized Monetary Instruments
Credit  240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

C172  To record a revenue for forfeited cash deposited to the forfeiture fund.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit  411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit  445000 Unapportioned Authority
Credit  462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000 Fund Balance With Treasury
Credit  564000 Forfeiture Revenue - Cash and Cash Equivalents

C174  To record undeposited cash that was forfeited.

Comment: Reverse USSGL TC-C166.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  111000 Undeposited Collections
Credit  564000 Forfeiture Revenue - Cash and Cash Equivalents
C176  To record cash deposited after forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit  411400  Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  111000  Undeposited Collections

C178  To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154100  Forfeited Property Held for Sale
Credit  131000  Accounts Receivable

C180  To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  135900  Allowance for Loss on Loans Receivable
Debit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit  135000  Loans Receivable
C182 To record a collection of an advance for an unfilled customer order.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders were previously anticipated.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**
- Debit 422200 Unfilled Customer Orders With Advance
- Credit 421000 Anticipated Reimbursements 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
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>520000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>531000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td></td>
<td>531200</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td></td>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td></td>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td></td>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>

C189 To record the financing sources transferred into an unavailable general, special or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

**Reference:** USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tr>
<td>101000</td>
<td>599700</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
</tr>
</tbody>
</table>

C190 To record in trust fund payments received from a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for nonexchange expenditure transfers-in.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>411400</td>
<td>445000</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td></td>
<td>462000</td>
<td>Unapportioned Authority</td>
</tr>
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</table>

**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>520000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>540000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Funded Benefit Program Revenue</td>
</tr>
</tbody>
</table>
C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 120000 Foreign Currency
- Credit 560000 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 120000 Foreign Currency
- Debit 729000 Other Losses
- Credit 131000 Accounts Receivable

C196 To record a capital transfer received in a General Fund Receipt Account.

**Comment:** When a receivable was previously set up, credit USSGL account 1925. When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

**Reference:** USSGL implementation guidance; Capital Transfers Scenario

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 192500 Capital Transfers Receivable
- Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
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**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
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<tbody>
<tr>
<td>101000</td>
<td>164200</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>162300</td>
<td>164400</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>164400</td>
<td>164700</td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>164700</td>
<td>162300</td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td></td>
<td>164400</td>
<td>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>

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**

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<tr>
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<tr>
<td>427300</td>
<td>445000</td>
<td>Interest Collected From Treasury</td>
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<td>451000</td>
<td>Unapportioned Authority</td>
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<td></td>
<td>462000</td>
<td>Apportionments</td>
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<td></td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<td>101000</td>
<td>162300</td>
<td>Fund Balance With Treasury</td>
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<tr>
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<td>162300</td>
<td>Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>164600</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>164400</td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td></td>
<td>164400</td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>
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
C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

C402  To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**

Debit 131000 Accounts Receivable  
Debit 132500 Taxes Receivable  
Debit 134000 Interest Receivable - Not Otherwise Classified  
Debit 134100 Interest Receivable - Loans  
Debit 134200 Interest Receivable - Investments  
Debit 134300 Interest Receivable - Taxes  
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified  
Debit 136100 Penalties and Fines Receivable - Loans  
Debit 136300 Penalties and Fines Receivable - Taxes  
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified  
Debit 137100 Administrative Fees Receivable - Loans  
Debit 137300 Administrative Fees Receivable - Taxes  
Credit 531000 Interest Revenue - Other  
Credit 531100 Interest Revenue - Investments  
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 532000 Penalties and Fines Revenue  
Credit 532500 Administrative Fees Revenue  
Credit 560000 Donated Revenue - Financial Resources  
Credit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified  
Credit 582100 Tax Revenue Accrual Adjustment - Individual  
Credit 582200 Tax Revenue Accrual Adjustment - Corporate  
Credit 582300 Tax Revenue Accrual Adjustment - Unemployment  
Credit 582400 Tax Revenue Accrual Adjustment - Excise  
Credit 582500 Tax Revenue Accrual Adjustment - Estate and Gift  
Credit 582600 Tax Revenue Accrual Adjustment - Customs  
Credit 590000 Other Revenue

C403  To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

Debit 131000 Accounts Receivable  
Credit 575000 Expenditure Financing Sources - Transfers-In
C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** For custodial collections on behalf of the General Fund Receipt Account post USSGL TC C402. For custodial collections for transfer to another federal agency, also post TC C420.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599100 Accrued Collections for Others - Statement of Custodial Activity
Credit 298000 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 131000 Accounts Receivable
Credit 101000 Fund Balance With Treasury
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

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
C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 199000 Other Assets
Credit 650000 Cost of Goods Sold
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 690000 Non-Production Costs

C415 To record a receivable for new IMF Quota Payments under Credit Reform.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 428700 Other Federal Receivables
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 575000 Expenditure Financing Sources - Transfers-In
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 Non-Fiduciary Deposit Funds and Undeposited Collections
C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

Comment: For federal securities held by nonfiduciary deposit funds also record TC E205.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Credit 531100 Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Credit 167200 Premium on Foreign Investments
Credit 531100 Interest Revenue - Investments
C420 To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
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<tr>
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<td>Funded Employment Benefit Contributions Receivable</td>
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<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
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<td>138400</td>
<td>Interest Receivable - Foreign Currency Denominated Assets</td>
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<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<td>Non-Budgetary Financing Sources Transferred In</td>
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<td>590000</td>
<td>Other Revenue</td>
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</table>

C421 To accrue unfunded FECA revenue from a federal source by the Department of Labor.

**Reference:** USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<td>132100</td>
<td></td>
</tr>
<tr>
<td>540500</td>
<td>Unfunded FECA Benefit Revenue</td>
</tr>
</tbody>
</table>
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 (ESF)

Proprietary Entry
Debit 134200  Interest Receivable - Investments
Debit 167100  Discount on Foreign Investments
Credit 531100  Interest Revenue - Investments
C424 To record establishment of current-period earnings on income received in advance.

**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 220500 Liability for Unearned Insurance Premiums
- Debit 232000 Other Deferred Revenue
- Credit 510000 Revenue From Goods Sold
- Credit 520000 Revenue From Services Provided
- Credit 550000 Insurance and Guarantee Premium Revenue
- Credit 590000 Other Revenue

C425 To record accounts receivable in a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 232000 Other Deferred Revenue
- Credit 510000 Revenue From Goods Sold
- Credit 520000 Revenue From Services Provided

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
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
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
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
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
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
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

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C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)

C600  To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
- Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**
- Debit 120900 Uninvested Foreign Currency
- Credit 134200 Interest Receivable - Investments
- Credit 167000 Foreign Investments
- Credit 167200 Premium on Foreign Investments
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<th>C601</th>
<th>To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.</th>
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<tbody>
<tr>
<td><strong>Comment:</strong></td>
<td>For the Department of Treasury use only.</td>
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<tr>
<td><strong>Reference:</strong></td>
<td>Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund</td>
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### Budgetary Entry

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<td>Debit 426800</td>
<td>Interest Collected From Foreign Securities and Special Drawing Rights (SDR)</td>
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<tr>
<td>Credit 463500</td>
<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</td>
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### Proprietary Entry

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<tr>
<td>Debit 167100</td>
<td>Discount on Foreign Investments</td>
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<tr>
<td>Credit 134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit 167000</td>
<td>Foreign Investments</td>
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</table>
To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC 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

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<tr>
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<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td></td>
<td>412000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
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<td>439400</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
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<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
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<td></td>
<td>451000</td>
<td>Apportionments</td>
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<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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### Proprietary Entry

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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162300</td>
<td></td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>721100</td>
<td></td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
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<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td></td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>711100</td>
<td></td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
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**

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<th>Debit</th>
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<th>Description</th>
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<td>Amortization of Discount and Premium on Securities Other Than the</td>
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<td></td>
<td>Bureau of the Fiscal Service Securities</td>
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<td>Contra Revenue for Interest Revenue - Investments</td>
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<td>Investments in U.S. Treasury Securities Issued by the Fiscal</td>
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<tr>
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<td>Premium on U.S. Treasury Securities Issued by the Fiscal Service</td>
</tr>
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<td>Investments in Securities Other Than the Bureau of the Fiscal</td>
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<td>Liability for Non-Fiduciary Deposit Funds and Undeposited</td>
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<td>Collections</td>
</tr>
<tr>
<td>531100</td>
<td></td>
<td>Interest Revenue - Investments</td>
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</table>
**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

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<td>407000</td>
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<td>445000</td>
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<td>Unobligated Funds Exempt From Apportionment</td>
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<tr>
<td>411400</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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</table>

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<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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</tbody>
</table>
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**

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<td>Interest Revenue - Investments</td>
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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

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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**

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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 407000 and special and trust funds debit USSGL 412000. Reverse USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

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<td>711100</td>
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<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
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.

**Reference:** See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also see 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 131000 Accounts Receivable
- Debit 175900 Accumulated Depreciation on Equipment
- Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
- Debit 182900 Accumulated Amortization on Leasehold Improvements
- Debit 183900 Accumulated Amortization on Internal-Use Software
- Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 175000 Equipment
- Credit 181000 Assets Under Capital Lease
- Credit 182000 Leasehold Improvements
- Credit 183000 Internal-Use Software
- Credit 183200 Internal-Use Software in Development
- Credit 189000 Other General Property, Plant, and Equipment
- Credit 711000 Gains on Disposition of Assets - Other
C611 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit 531100 Interest Revenue - Investments
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531800 Contra Revenue for Interest Revenue - Investments

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 139900 Allowance for Subsidy
Credit 155100 Foreclosed Property
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**

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<td>729200</td>
<td>Other Losses From Impairment of Assets</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>719000</td>
<td>Other Gains</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>426500</td>
<td>406000 Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td></td>
<td>490100 Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>134100 Interest Receivable - Loans</td>
</tr>
<tr>
<td>135000</td>
<td>Loans Receivable</td>
</tr>
<tr>
<td>155100</td>
<td>Foreclosed Property</td>
</tr>
<tr>
<td>211000</td>
<td>Accounts Payable</td>
</tr>
</tbody>
</table>

C615 To record the disposition of general property, plant and equipment that was permanently removed.

**Reference:** USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>721000 Losses on Disposition of Assets - Other</td>
</tr>
<tr>
<td>199500</td>
<td>General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed</td>
</tr>
<tr>
<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>

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**

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<tr>
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</thead>
<tbody>
<tr>
<td>426500</td>
<td>406000 Anticipated Collections From Non-Federal Sources</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>135000 Loans Receivable</td>
</tr>
<tr>
<td>155100</td>
<td>Foreclosed Property</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td>407000</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>427300</td>
<td>412000</td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>439400</td>
<td>445000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td>439400</td>
<td>451000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td>462000</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>411400</td>
<td></td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td>427300</td>
<td></td>
<td>Interest Collected From Treasury</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>163100</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>721100</td>
<td>163300</td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td>163100</td>
<td>163300</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>721100</td>
<td>163300</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163300</td>
<td></td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>711100</td>
<td></td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>161000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161300</td>
<td>161200</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162300</td>
<td>162200</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>531100</td>
<td>161100</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td>162100</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>162200</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>240000</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>240000</td>
<td>531100</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>531800</td>
<td></td>
<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>161000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161100</td>
<td>161300</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>162300</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>531800</td>
<td>161100</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
<tr>
<td>161300</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
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<td></td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td>162300</td>
<td></td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>240000</td>
<td></td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>531100</td>
<td></td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>
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
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
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
Credit 721000 Losses on Disposition of Assets - Other

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 565000 Forfeiture Revenue - Forfeitures of Property

C638 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 154100 Forfeited Property Held for Sale
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"

<table>
<thead>
<tr>
<th><strong>Budgetary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>426600 Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>Credit</td>
<td>406000 Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>Credit</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Proprietary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit</td>
<td>510000 Revenue From Goods Sold</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th><strong>Budgetary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Proprietary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>156900 Commodities - Allowance</td>
</tr>
<tr>
<td>Debit</td>
<td>650000 Cost of Goods Sold</td>
</tr>
<tr>
<td>Credit</td>
<td>156100 Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
</tbody>
</table>
C644  To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

Comment:  For cost of goods sold, see USSGL TC E408.

Budgetary Entry
None

Proprietary Entry
Debit    131000 Accounts Receivable
Debit    151900 Operating Materials and Supplies - Allowance
Debit    152900 Inventory - Allowance
Debit    154900 Forfeited Property - Allowance
Debit    156900 Commodities - Allowance
Debit    159900 Other Related Property - Allowance
Debit    171900 Accumulated Depreciation on Improvements to Land
Debit    173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit    174900 Accumulated Depreciation on Other Structures and Facilities
Debit    181900 Accumulated Depreciation on Assets Under Capital Lease
Debit    182900 Accumulated Amortization on Leasehold Improvements
Debit    189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit    721000 Losses on Disposition of Assets - Other
Credit   151100 Operating Materials and Supplies Held for Use
Credit   151600 Operating Materials and Supplies in Development
Credit   152100 Inventory Purchased for Resale
Credit   152500 Inventory - Raw Materials
Credit   152600 Inventory - Work-in-Process
Credit   152700 Inventory - Finished Goods
Credit   154100 Forfeited Property Held for Sale
Credit   156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit   159100 Other Related Property
Credit   171100 Land and Land Rights
Credit   171200 Improvements to Land
Credit   172000 Construction-in-Progress
Credit   173000 Buildings, Improvements, and Renovations
Credit   174000 Other Structures and Facilities
Credit   181000 Assets Under Capital Lease
Credit   182000 Leasehold Improvements
Credit   189000 Other General Property, Plant, and Equipment
Credit   510000 Revenue From Goods Sold
Credit   711000 Gains on Disposition of Assets - Other
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  151600  Operating Materials and Supplies in Development
Credit  152100  Inventory Purchased for Resale
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
Credit  154100  Forfeited Property Held for Sale
Credit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit  159100  Other Related Property
Credit  171100  Land and Land Rights
Credit  171200  Improvements to Land
Credit  172000  Construction-in-Progress
Credit  173000  Buildings, Improvements, and Renovations
Credit  174000  Other Structures and Facilities
Credit  510000  Revenue From Goods Sold
Credit  711000  Gains on Disposition of Assets - Other

C647  To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.

Comment: See USSGL TC C648 for the establishment of the receivable.

Budgetary Entry
Debit  427700  Other Actual Collections - Federal
Credit  428700  Other Federal Receivables

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  131000  Accounts Receivable
C648  To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For the liquidation of the receivable, see USSGL TC C647.

**Budgetary Entry**

Debit 428700 Other Federal Receivables  
Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 131000 Accounts Receivable  
Debit 151900 Operating Materials and Supplies - Allowance  
Debit 152900 Inventory - Allowance  
Debit 154900 Forfeited Property - Allowance  
Debit 156900 Commodities - Allowance  
Debit 159900 Other Related Property - Allowance  
Debit 171900 Accumulated Depreciation on Improvements to Land  
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 174900 Accumulated Depreciation on Other Structures and Facilities  
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease  
Debit 182900 Accumulated Amortization on Leasehold Improvements  
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 650000 Cost of Goods Sold  
Debit 721000 Losses on Disposition of Assets - Other

Credit 151100 Operating Materials and Supplies Held for Use  
Credit 151600 Operating Materials and Supplies in Development  
Credit 152100 Inventory Purchased for Resale  
Credit 152500 Inventory - Raw Materials  
Credit 152600 Inventory - Work-in-Process  
Credit 152700 Inventory - Finished Goods  
Credit 154100 Forfeited Property Held for Sale  
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 159100 Other Related Property  
Credit 171100 Land and Land Rights  
Credit 171200 Improvements to Land  
Credit 172000 Construction-in-Progress  
Credit 173000 Buildings, Improvements, and Renovations  
Credit 174000 Other Structures and Facilities  
Credit 181000 Assets Under Capital Lease  
Credit 182000 Leasehold Improvements  
Credit 189000 Other General Property, Plant, and Equipment  
Credit 510000 Revenue From Goods Sold  
Credit 711000 Gains on Disposition of Assets - Other
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
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 Exempt 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

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 Exempt 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 Accounted 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
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

To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service), purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
- **Debit** 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- **Credit** 439400 Receipts Unavailable for Obligation Upon Collection
- **Credit** 445000 Unapportioned Authority
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- **Debit** 113000 Funds Held Outside of Treasury - Budgetary
- **Credit** 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C751  To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
Debit  497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit  445000  Unapportioned 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
Debit  411400  Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit  439400  Receipts Unavailable for Obligation Upon Collection
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit  113000  Funds Held Outside of Treasury - Budgetary
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  711100  Gains onDisposition of Investments
To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
- Debit 425200 Reimbursements 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

To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**
- Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- Debit 721100 Losses on Disposition of Investments
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C755  To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

Debit 497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 445000  Unapportioned 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 (ESF)

**Proprietary Entry**

Debit 161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Credit 531100  Interest Revenue - Investments
D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 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**

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<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>497100</td>
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<tr>
<td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</td>
<td>Allotments - Expired Authority</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>211000</td>
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<td>Accounts Payable</td>
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<td>Contract Holdbacks</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>214000</td>
<td>151600</td>
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<tr>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
<td>Operating Materials and Supplies in Development</td>
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<tr>
<td>214100</td>
<td>152100</td>
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<td>Accrued Interest Payable - Loans</td>
<td>Inventory Purchased for Resale</td>
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<tr>
<td>214200</td>
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<td>Accrued Interest Payable - Debt</td>
<td>Inventory Held in Reserve for Future Sale</td>
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<td>Entitlement Benefits Due and Payable</td>
<td>Inventory - Raw Materials</td>
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<tr>
<td>219000</td>
<td>152600</td>
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<tr>
<td>Other Liabilities With Related Budgetary Obligations</td>
<td>Inventory - Work-in-Process</td>
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<tr>
<td>219100</td>
<td>152700</td>
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<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
<td>Inventory - Finished Goods</td>
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<tr>
<td>221000</td>
<td>156100</td>
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<td>Accrued Funded Payroll and Leave</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>221100</td>
<td>157100</td>
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<td>Withholdings Payable</td>
<td>Stockpile Materials Held in Reserve</td>
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<td>157200</td>
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<td>Employer Contributions and Payroll Taxes Payable</td>
<td>Stockpile Materials Held for Sale</td>
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<tr>
<td>221500</td>
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<td>Other Post Employment Benefits Due and Payable</td>
<td>Other Related Property</td>
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<tr>
<td>221600</td>
<td>171100</td>
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<tr>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
<td>Land and Land Rights</td>
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<tr>
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<td>171200</td>
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<tr>
<td>Benefit Premiums Payable to Carriers</td>
<td>Improvements to Land</td>
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<td>221800</td>
<td>172000</td>
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<tr>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<tr>
<td>Inventory Purchased for Resale</td>
<td>Leasehold Improvements</td>
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<tr>
<td>Inventory Held in Reserve for Future Sale</td>
<td>Internal-Use Software</td>
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<tr>
<td>152500</td>
<td>183200</td>
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<tr>
<td>Inventory - Raw Materials</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>152600</td>
<td>184000</td>
</tr>
<tr>
<td>Inventory - Work-in-Process</td>
<td>Other Natural Resources</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
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<td>610000</td>
<td>Operating Expenses/Program Costs</td>
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<tr>
<td>640000</td>
<td>Benefit Expense</td>
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<td>650000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>690000</td>
<td>Non-Production Costs</td>
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</table>
D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority  
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use  
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 151600 Operating Materials and Supplies in Development  
Debit 152100 Inventory Purchased for Resale  
Debit 152200 Inventory Held in Reserve for Future Sale  
Debit 152500 Inventory - Raw Materials  
Debit 152600 Inventory - Work-in-Process  
Debit 152700 Inventory - Finished Goods  
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 157100 Stockpile Materials Held in Reserve  
Debit 157200 Stockpile Materials Held for Sale  
Debit 159100 Other Related Property  
Debit 171100 Land and Land Rights  
Debit 171200 Improvements to Land  
Debit 172000 Construction-in-Progress  
Debit 173000 Buildings, Improvements, and Renovations  
Debit 174000 Other Structures and Facilities  
Debit 175000 Equipment  
Debit 182000 Leasehold Improvements  
Debit 183000 Internal-Use Software  
Debit 183200 Internal-Use Software in Development  
Debit 184000 Other Natural Resources  
Debit 189000 Other General Property, Plant, and Equipment  
Debit 199000 Other Assets  
Debit 610000 Operating Expenses/Program Costs  
Debit 640000 Benefit Expense  
Debit 650000 Cost of Goods Sold  
Debit 690000 Non-Production Costs  
Credit 211000 Accounts Payable  
Credit 213000 Contract Holdbacks  
Credit 214000 Accrued Interest Payable - Not Otherwise Classified  
Credit 214100 Accrued Interest Payable - Loans  
Credit 214200 Accrued Interest Payable - Debt  
Credit 216000 Entitlement Benefits Due and Payable  
Credit 219000 Other Liabilities With Related Budgetary Obligations  
Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported  
Credit 221000 Accrued Funded Payroll and Leave
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<th>Credit</th>
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<tr>
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<td>Withholdings Payable</td>
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<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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</table>
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

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<tr>
<td>445000</td>
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**Debit**
- Unapportioned Authority
- Unobligated Funds Exempt From Apportionment

**Credit**
- Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

### Proprietary Entry

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<td>214000</td>
<td>219000</td>
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</table>

**Debit**
- Operating Materials and Supplies Held for Use
- Operating Materials and Supplies Held in Reserve for Future Use
- Operating Materials and Supplies in Development
- Inventory Purchased for Resale
- Inventory Held in Reserve for Future Sale
- Inventory - Raw Materials
- Inventory - Work-in-Process
- Inventory - Finished Goods
- Commodities Held Under Price Support and Stabilization Support Programs
- Stockpile Materials Held in Reserve
- Stockpile Materials Held for Sale
- Other Related Property
- Land and Land Rights
- Improvements to Land
- Construction-in-Progress
- Buildings, Improvements, and Renovations
- Other Structures and Facilities
- Equipment
- Leasehold Improvements
- Internal-Use Software
- Internal-Use Software in Development
- Other Natural Resources
- Other General Property, Plant, and Equipment
- Other Assets
- Operating Expenses/Program Costs
- Benefit Expense
- Cost of Goods Sold
- Non-Production Costs

**Credit**
- Accounts Payable
- Contract Holdbacks
- Accrued Interest Payable - Not Otherwise Classified
- Accrued Interest Payable - Loans
- Accrued Interest Payable - Debt
- Entitlement Benefits Due and Payable
- Other Liabilities With Related Budgetary Obligations
### U.S. Standard General Ledger

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<table>
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</thead>
<tbody>
<tr>
<td>219100</td>
<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
</tr>
<tr>
<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
</tr>
<tr>
<td>221100</td>
<td>Withholdings Payable</td>
</tr>
<tr>
<td>221300</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
</tr>
<tr>
<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
</tr>
<tr>
<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<tr>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>497200</td>
<td>406000</td>
<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
</tr>
<tr>
<td></td>
<td>407000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td></td>
<td>445000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td></td>
<td>462000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td></td>
<td>465000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>101000</td>
<td>151100</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>151200</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td></td>
<td>151600</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td></td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td></td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td></td>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td></td>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td></td>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td></td>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td></td>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
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<td>157200</td>
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</tr>
<tr>
<td></td>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td></td>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td></td>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td></td>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td></td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td></td>
<td>174000</td>
<td>Other Structures and Facilities</td>
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<td></td>
<td>175000</td>
<td>Equipment</td>
</tr>
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<td></td>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td></td>
<td>182000</td>
<td>Leasehold Improvements</td>
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<tr>
<td></td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td></td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td></td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td></td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td></td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td></td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td></td>
<td>640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td></td>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
</tbody>
</table>
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 Liability for Employer Benefits and Claims Incurred but Not Reported
- **Debit** 221000 Accrued Funded Payroll and Leave
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- **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
U.S. Standard General Ledger

Account Transactions

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<thead>
<tr>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
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<td>Other Structures and Facilities</td>
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<tr>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
</tbody>
</table>

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 461000 Allotments - Realized Resources
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

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 461000 Allotments - Realized Resources
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
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 151600  Operating Materials and Supplies in Development
Debit 152100  Inventory Purchased for Resale
Debit 152200  Inventory Held in Reserve for Future Sale
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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
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
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** 151600 Operating Materials and Supplies in Development
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- **Debit** 183000 Internal-Use Software
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- **Debit** 184000 Other Natural Resources
- **Debit** 189000 Other General Property, Plant, and Equipment
- **Debit** 199000 Other Assets
- **Debit** 610000 Operating Expenses/Program Costs
- **Debit** 640000 Benefit Expense
- **Debit** 690000 Non-Production Costs
- **Credit** 211000 Accounts Payable
### Part 1
**Fiscal Year 2020 Reporting**

**SUPPLEMENT**

**Section III**

**U.S. Standard General Ledger**

**Account Transactions**

<table>
<thead>
<tr>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>213000</td>
<td>Contract Holdbacks</td>
</tr>
<tr>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>214100</td>
<td>Accrued Interest Payable - Loans</td>
</tr>
<tr>
<td>214200</td>
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<td>Entitlement Benefits Due and Payable</td>
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<td>221800</td>
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</tr>
</tbody>
</table>

**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
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
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

To record 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

To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 579100 Adjustment to Financing Sources - Credit Reform  
Credit 680000 Future Funded Expenses
D147  To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:**  Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:**  USSGL implementation guidance; General Fund Receipt Account Guide

**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>139900</td>
<td>Allowance for Subsidy</td>
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<tr>
<td>218000</td>
<td>Loan Guarantee Liability</td>
</tr>
<tr>
<td>579100</td>
<td>Adjustment to Financing Sources - Credit Reform</td>
</tr>
</tbody>
</table>

D148  To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

**Comment:**  The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:**  USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

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<tbody>
<tr>
<td>577600</td>
<td>Non-Budgetary Financing Sources Transferred Out</td>
</tr>
<tr>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
</tbody>
</table>

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.

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>480100</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
<tr>
<td>139900</td>
<td>Allowance for Subsidy</td>
</tr>
<tr>
<td>579100</td>
<td>Adjustment to Financing Sources - Credit Reform</td>
</tr>
</tbody>
</table>

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.

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>579100</td>
<td>Adjustment to Financing Sources - Credit Reform</td>
</tr>
<tr>
<td>619900</td>
<td>Adjustment to Subsidy Expense</td>
</tr>
</tbody>
</table>
D300 - D399 Adjustments/Write-offs/Reclassification - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.

Comment: Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.

Comment: Special and trust funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
To record a prior-period adjustment that reduces the value of a prior-year asset.

**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

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<td>Allowance for Loss on Taxes Receivable</td>
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<td>Allowance for Loss on Interest Receivable - Investments</td>
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<td>Allowance for Loss on Interest Receivable - Taxes</td>
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<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
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<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<tr>
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<td>Accumulated Depreciation on Improvements to Land</td>
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### U.S. Standard General Ledger

#### Account Transactions

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<tr>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
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<td>Accumulated Depreciation on Assets Under Capital Lease</td>
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<td>Accumulated Amortization on Leasehold Improvements</td>
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<td>Accumulated Amortization on Internal-Use Software</td>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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**U.S. Standard General Ledger**  
**Account Transactions**

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<thead>
<tr>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<tr>
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<td>Capital Transfers Receivable</td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
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</table>
D308 To record a prior-period adjustment that reduces the value of a liability.

Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year uninsured delivered orders - obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

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<tr>
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### Account Transactions

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D310 To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
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**Proprietary Entry**

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### U.S. Standard General Ledger

#### Account Transactions

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### U.S. Standard General Ledger
#### Account Transactions

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D312  To record a prior-period adjustment that increases the value of a prior-year liability.

**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

### Budgetary Entry
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**Proprietary Entry**

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U.S. Standard General Ledger

Account Transactions

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<td>Prior Liens Outstanding on Acquired Collateral</td>
</tr>
<tr>
<td>294000</td>
<td>Capital Lease Liability</td>
</tr>
<tr>
<td>296000</td>
<td>Accounts Payable From Canceled Appropriations</td>
</tr>
<tr>
<td>297000</td>
<td>Liability for Capital Transfers</td>
</tr>
<tr>
<td>298000</td>
<td>Custodial Liability</td>
</tr>
<tr>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>
D402  To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).

Comment:  For reduction in exchange revenue due to credit losses, see USSGL TC D404. Reverse this transaction when collected.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41

Budgetary Entry
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
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"

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>672000 - Bad Debt Expense</td>
<td>131900 - Allowance for Loss on Accounts Receivable</td>
</tr>
<tr>
<td>1332900 - Allowance for Loss on Taxes Receivable</td>
<td></td>
</tr>
<tr>
<td>134500 - Allowance for Loss on Interest Receivable - Loans</td>
<td></td>
</tr>
<tr>
<td>1346200 - Allowance for Loss on Interest Receivable - Investments</td>
<td></td>
</tr>
<tr>
<td>134700 - Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td>134800 - Allowance for Loss on Interest Receivable - Taxes</td>
<td></td>
</tr>
<tr>
<td>135900 - Allowance for Loss on Loans Receivable</td>
<td></td>
</tr>
</tbody>
</table>

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, "Accounting for Revenue and Other Financing Sources," Paragraph 239; and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000 - Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
<td>131900 - Allowance for Loss on Accounts Receivable</td>
</tr>
</tbody>
</table>

D406 To record the write-off of penalties and fines receivable.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>136500 - Allowance for Loss on Penalties and Fines Receivable - Loans</td>
<td></td>
</tr>
<tr>
<td>136700 - Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td>136800 - Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
<td></td>
</tr>
<tr>
<td>136000 - Penalties and Fines Receivable - Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td>136100 - Penalties and Fines Receivable - Loans</td>
<td></td>
</tr>
<tr>
<td>136300 - Penalties and Fines Receivable - Taxes</td>
<td></td>
</tr>
</tbody>
</table>
D407  To record the write-off of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
- Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
- Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
- Credit 137000 Administrative Fees Receivable - Not Otherwise Classified
- Credit 137100 Administrative Fees Receivable - Loans
- Credit 137300 Administrative Fees Receivable - Taxes

D408  To record the write-off of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131900 Allowance for Loss on Accounts Receivable
- Credit 131000 Accounts Receivable

D410  To record the write-off of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 132900 Allowance for Loss on Taxes Receivable
- Credit 132500 Taxes Receivable

D412  To record the write-off of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 135900 Allowance for Loss on Loans Receivable
- Credit 135000 Loans Receivable

D413  To write-off loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
- Credit 138000 Loans Receivable - Troubled Assets Relief Program
D414  To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry
None

Proprietary Entry
Debit 139900 Allowance for Subsidy
Credit 134100 Interest Receivable - Loans
Credit 135000 Loans Receivable

D415  To record the write-off of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry
Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

D416  To record the write-off of interestreceivable.

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
To record the write-off of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152900</td>
<td>Inventory - Allowance</td>
</tr>
<tr>
<td>154900</td>
<td>Forfeited Property - Allowance</td>
</tr>
<tr>
<td>156900</td>
<td>Commodities - Allowance</td>
</tr>
<tr>
<td>159900</td>
<td>Other Related Property - Allowance</td>
</tr>
<tr>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>721000</td>
<td>Losses on Disposition of Assets - Other</td>
</tr>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>154100</td>
<td>Forfeited Property Held for Sale</td>
</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
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<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
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<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
</tbody>
</table>
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.


**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>672000</td>
<td>131900</td>
<td>Allowance for Loss on Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td>134500</td>
<td>Allowance for Loss on Interest Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>134600</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
</tr>
<tr>
<td></td>
<td>134700</td>
<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>134800</td>
<td>Allowance for Loss on Interest Receivable - Taxes</td>
</tr>
<tr>
<td></td>
<td>136500</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>136700</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>136800</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
</tr>
<tr>
<td></td>
<td>137500</td>
<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>137700</td>
<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>137800</td>
<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
</tr>
</tbody>
</table>

D422  To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

**Reference:** For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>298000</td>
<td>599100</td>
<td>Custodial Liability</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
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
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>134500</td>
<td>134100</td>
<td>Allowance for Loss on Interest Receivable - Loans</td>
</tr>
<tr>
<td>155100</td>
<td>135000</td>
<td>Loans Receivable</td>
</tr>
<tr>
<td></td>
<td>155900</td>
<td>Foreclosed Property - Allowance</td>
</tr>
<tr>
<td>291000</td>
<td></td>
<td>Prior Liens Outstanding on Acquired Collateral</td>
</tr>
</tbody>
</table>

D428  To record an adjustment for actual loss of inventory.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152900</td>
<td>152100</td>
<td>Inventory - Allowance</td>
</tr>
<tr>
<td></td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td></td>
<td>152300</td>
<td>Inventory Held for Repair</td>
</tr>
<tr>
<td></td>
<td>152400</td>
<td>Inventory - Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td></td>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td></td>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td></td>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
</tbody>
</table>

D430  To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>154900</td>
<td>154100</td>
<td>Forfeited Property - Allowance</td>
</tr>
<tr>
<td></td>
<td>154200</td>
<td>Forfeited Property Held for Donation or Use</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>156900</td>
<td>156100</td>
<td>Commodities - Allowance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
</tbody>
</table>
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 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
D438 To record a refund of trust or special fund receipts that was received in a current year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry
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/Write-offs/Reclassification - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service."

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 470000 Commitments - Programs Subject to Apportionment

Proprietary Entry
Debit 112000 Imprest Funds
Debit 112500 U.S. Debit Card Funds
Credit 101000 Fund Balance With Treasury
D503  To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

Comment: Also Post USSGL TC C147. Reverse transaction for decreases.

Budgetary Entry
None

Proprietary Entry
Debit 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

D504  To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 112000 Imprest Funds

D506  To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry
None

Proprietary Entry
Debit 211000 Accounts Payable
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 101000 Fund Balance With Treasury
Credit 113500 Funds Held Outside of Treasury - Non-Budgetary
Credit 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
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 asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.

Budgetary Entry
None

Proprietary Entry
Debit 151600 Operating Materials and Supplies in Development
Debit 152600 Inventory - Work-in-Process
Debit 172000 Construction-in-Progress
Debit 173000 Buildings, Improvements, and Renovations
Debit 174000 Other Structures and Facilities
Debit 175000 Equipment
Debit 181000 Assets Under Capital Lease
Debit 182000 Leasehold Improvements
Debit 183000 Internal-Use Software
Debit 183200 Internal-Use Software in Development
Credit 660000 Applied Overhead
Credit 661000 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152600 Inventory - Work-in-Process
Credit 152500 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 155900 Foreclosed Property - Allowance
D520  To record completed inventory items.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152700 Inventory - Finished Goods
Credit 152600 Inventory - Work-in-Process

D522  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152200 Inventory Held in Reserve for Future Sale
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

D523  To record the reclassification of damaged, irreparable inventory held for sale.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
Debit 729000 Other Losses
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

D524  To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152300 Inventory Held for Repair
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods
D526  To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment:  Also post USSGL TC-D530.

Budgetary Entry
None

Proprietary Entry
Debit 151400 Operating Materials and Supplies Held for Repair
Credit 679000 Other Expenses Not Requiring Budgetary Resources

D528  To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D526.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151900 Operating Materials and Supplies - Allowance

D530  To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Credit 151400 Operating Materials and Supplies Held for Repair

D532  To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152900 Inventory - Allowance
D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152300 Inventory Held for Repair
Debit 610000 Operating Expenses/Program Costs
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152300 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152900 Inventory - Allowance
Debit 650000 Cost of Goods Sold
Credit 152700 Inventory - Finished Goods
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 or future use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 729000 Other Losses
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

**Comment:** Reverse this entry when ready to use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151100 Operating Materials and Supplies Held for Use

D545 To record completed Operating Materials and Supplies items that were in development.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
D546  To reclassify excess or reserved assets to assets held for use.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 151100  Operating Materials and Supplies Held for Use
Credit 151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit 151300  Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548  To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 729000  Other Losses
Credit 157100  Stockpile Materials Held in Reserve
Credit 157200  Stockpile Materials Held for Sale

D550  To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 730000  Extraordinary Items
Credit 157100  Stockpile Materials Held in Reserve
Credit 157200  Stockpile Materials Held for Sale

D552  To reclassify stockpile materials authorized to be sold.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 157200  Stockpile Materials Held for Sale
Credit 157100  Stockpile Materials Held in Reserve
D554  To record the forfeiture of a seized monetary instrument.

Comment:  See USSGL TC-D555 for the disposal of seized monetary instruments.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154100  Forfeited Property Held for Sale
Credit  564000  Forfeiture Revenue - Cash and Cash Equivalents
Credit  565000  Forfeiture Revenue - Forfeitures of Property

D555  To record a removal of a seized monetary instrument.

Comment:  See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  299000  Other Liabilities Without Related Budgetary Obligations
Credit  153100  Seized Monetary Instruments

D556  To record the conversion to cash for a forfeited monetary instrument.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  111000  Undeposited Collections
Credit  154100  Forfeited Property Held for Sale

D558  To record forfeited personal property placed into official use.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154200  Forfeited Property Held for Donation or Use
Debit  232000  Other Deferred Revenue
Credit  154100  Forfeited Property Held for Sale
Credit  565000  Forfeiture Revenue - Forfeitures of Property
D560  To record forfeited personal property placed into official use at the end of the year and not depreciated.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  175000  Equipment
Credit  154200  Forfeited Property Held for Donation or Use

D562  To record forfeited personal property authorized to be distributed/donated to another entity.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154200  Forfeited Property Held for Donation or Use
Debit  232000  Other Deferred Revenue
Credit  154100  Forfeited Property Held for Sale
Credit  299000  Other Liabilities Without Related Budgetary Obligations

D564  To record an adjustment to the net realizable value of commodities.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  156900  Commodities - Allowance

D566  To record inventory that has been lost and deemed immaterial.

Comment:  Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit  650000  Cost of Goods Sold
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  152100  Inventory Purchased for Resale
D568  To record inventory that has been lost and deemed material.

**Budgetary Entry**  
None

**Proprietary Entry**
- Debit 729000 Other Losses
- Credit 151100 Operating Materials and Supplies Held for Use
- Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 152100 Inventory Purchased for Resale

D569  To record inventory that has been found and deemed material.

**Budgetary Entry**  
None

**Proprietary Entry**
- Debit 151100 Operating Materials and Supplies Held for Use
- Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 152100 Inventory Purchased for Resale
- Credit 719000 Other Gains

D570  To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:**  Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario

**Budgetary Entry**  
None

**Proprietary Entry**
- Debit 261000 Actuarial Pension Liability
- Debit 262000 Actuarial Health Insurance Liability
- Debit 263000 Actuarial Life Insurance Liability
- Debit 269000 Other Actuarial Liabilities
- Credit 717100 Gains on Changes in Long-Term Assumptions - From Experience
- Credit 727100 Gains on Changes in Long-Term Assumptions

D571  To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:**  Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes 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 (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 729000 Other Losses
Credit 120500 Foreign Currency Denominated Equivalent Assets
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Credit 719000 Other Gains

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 120500 Foreign Currency Denominated Equivalent Assets
Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 719000 Other Gains
D576  To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 120000 Foreign Currency
Credit 131000 Accounts Receivable

D578  To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Credit 719000 Other Gains

D579  To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 238

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)
D580  To record the interest accruals on loan guarantee liabilities and the present value of loans.

Reference:  USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
None

Proprietary Entry
Debit  139900  Allowance for Subsidy
Credit  218000  Loan Guarantee Liability
Credit  679000  Other Expenses Not Requiring Budgetary Resources

D581  To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.

Reference:  USSGL implementation guidance; Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit  192500  Capital Transfers Receivable
Credit  192300  Contingent Receivable for Capital Transfers

D582  To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  610000  Operating Expenses/Program Costs

D584  To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment:  See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit  599000  Collections for Others - Statement of Custodial Activity
Credit  599100  Accrued Collections for Others - Statement of Custodial Activity
D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 582100 Tax Revenue Accrual Adjustment - Individual
Debit 582200 Tax Revenue Accrual Adjustment - Corporate
Debit 582300 Tax Revenue Accrual Adjustment - Unemployment
Debit 582400 Tax Revenue Accrual Adjustment - Excise
Debit 582500 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 582600 Tax Revenue Accrual Adjustment - Customs
Credit 580000 Tax Revenue Collected - Not Otherwise Classified
Credit 580100 Tax Revenue Collected - Individual
Credit 580200 Tax Revenue Collected - Corporate
Credit 580300 Tax Revenue Collected - Unemployment
Credit 580400 Tax Revenue Collected - Excise
Credit 580500 Tax Revenue Collected - Estate and Gift
Credit 580600 Tax Revenue Collected - Customs

D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 153200 Seized Cash Deposited
D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL 161800 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 728000 Unrealized Losses
Credit 161800 Market Adjustment - Investments
Credit 718000 Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
**D595** To record allocations on Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
- Credit 219300 Allocation of Special Drawing Rights (SDRs)

**D600** To record the reclassification of Exchange Stabilization Fund investment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 120500 Foreign Currency Denominated Equivalent Assets
- Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 167000 Foreign Investments
- Debit 167200 Premium on Foreign Investments
- Credit 120000 Foreign Currency
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 167100 Discount on Foreign Investments

**D601** To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

**Comment:** For the Department of the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
- Credit 167000 Foreign Investments
D602  To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit  161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

D603  To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit  120000 Foreign Currency
Credit  167900 Foreign Exchange Rate Revalue Adjustments - Investments

D604  To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit  463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit  719000 Other Gains

D606  To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit  429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  729000 Other Losses
Credit  119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 729000 Other Losses
- Credit 219300 Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**
- Debit 219300 Allocation of Special Drawing Rights (SDRs)
- Credit 719000 Other Gains

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
- Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 134400 Interest Receivable on Special Drawing Rights (SDR)
- Debit 633000 Other Interest Expenses
- Debit 729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
- Credit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 531100 Interest Revenue - Investments
- Credit 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
D614  To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>463500</td>
<td>498100</td>
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</table>

Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>134400</td>
<td>214000</td>
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</table>

Interest Receivable on Special Drawing Rights (SDR)

Accrued Interest Payable - Not Otherwise Classified

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>633000</td>
<td>531100</td>
</tr>
</tbody>
</table>

Other Interest Expenses

Interest Revenue - Investments

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>729100</td>
<td>719100</td>
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</table>

Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

D616  To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
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<tr>
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Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

<table>
<thead>
<tr>
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<tr>
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<td>463500</td>
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</table>

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

Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>119400</td>
<td>214000</td>
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</table>

Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Accrued Interest Payable - Not Otherwise Classified

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>214000</td>
<td>134400</td>
</tr>
</tbody>
</table>

Interest Receivable on Special Drawing Rights (SDR)
D618 To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 445000 Unapportioned Authority
Credit 451000 Apportionments
Credit 461000 Allotments - Realized Resources
Credit 465000 Allotments - Expired Authority

**Proprietary Entry**
Debit 211000 Accounts Payable
Credit 719000 Other Gains

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 465000 Allotments - Expired Authority
Credit 435400 Appropriation Withdrawn

**Proprietary Entry**
Debit 310600 Unexpended Appropriations - Adjustments
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

D624 To record unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.

**Budgetary Entry**
Debit 445000 Unapportioned Authority
Credit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

**Proprietary Entry**
None
D626 To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Debit 465000 Allotments - Expired Authority
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 729000 Other Losses
Credit 211000 Accounts Payable

**E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accrual, Depreciation, Amortization, and Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 610000 Operating Expenses/Program Costs
Debit 650000 Cost of Goods Sold
Debit 690000 Non-Production Costs
Credit 219000 Other Liabilities With Related Budgetary Obligations
Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Credit 221000 Accrued Funded Payroll and Leave
Credit 221100 Withholdings Payable
E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

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
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
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 Non-Fiduciary Deposit Funds and Undeposited Collections
E116  To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**

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<thead>
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<td>Applied Overhead</td>
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<tr>
<td></td>
<td>152700</td>
<td>Inventory - Work-in-Process</td>
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<tr>
<td></td>
<td>610000</td>
<td>Inventory - Finished Goods</td>
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<td></td>
<td>650000</td>
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<tr>
<td></td>
<td>671000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
</tbody>
</table>

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**

<table>
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<tr>
<th>Debit</th>
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<tr>
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<tr>
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</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Investments</td>
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</table>

E118  To record amortization of subsidy for loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<td>138900</td>
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<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
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<tr>
<td>139900</td>
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</tr>
<tr>
<td></td>
<td>531300</td>
<td>Interest Revenue - Subsidy Amortization</td>
</tr>
</tbody>
</table>
E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

Comment: Also record TC E205 so that there will not be an impact on net position - A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 531100 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 671000 Depreciation, Amortization, and Depletion
Credit 171900 Accumulated Depreciation on Improvements to Land
Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
Credit 175900 Accumulated Depreciation on Equipment
Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
Credit 182900 Accumulated Amortization on Leasehold Improvements
Credit 183900 Accumulated Amortization on Internal-Use Software
Credit 184900 Allowance for Depletion
Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry
None

Proprietary Entry
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531000 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 218000 Loan Guarantee Liability
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**
<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>632000</td>
<td>253300</td>
</tr>
</tbody>
</table>

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**
<table>
<thead>
<tr>
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<tbody>
<tr>
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<td>632000</td>
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</table>

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**
<table>
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<tbody>
<tr>
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<td>809200</td>
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</tbody>
</table>

Debit 809100 Partial or Early Cancellation of Authority
Credit 809200 Offset for Partial or Early Cancellation of Authority
E205 To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an impact on net position.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 531800 Contra Revenue for Interest Revenue - Investments
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 673000 Imputed Costs
Credit 578000 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit 152600 Inventory - Work-in-Process
Credit 660000 Applied Overhead
Credit 671000 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151100 Operating Materials and Supplies Held for Use
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
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
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"

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"

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  154900  Forfeited Property - Allowance

E502  To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.

Reference:  USSGL implementation guidance; FASAB SFFAS 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

Proprietary Entry
Debit  171900  Accumulated Depreciation on Improvements to Land
Debit  173900  Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit  174900  Accumulated Depreciation on Other Structures and Facilities
Debit  175900  Accumulated Depreciation on Equipment
Debit  189900  Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit  721000  Losses on Disposition of Assets - Other
Credit  171100  Land and Land Rights
Credit  171200  Improvements to Land
Credit  173000  Buildings, Improvements, and Renovations
Credit  174000  Other Structures and Facilities
Credit  175000  Equipment
Credit  189000  Other General Property, Plant, and Equipment
### E504
To record distributed personal property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>299000</td>
<td>154200</td>
<td>Debit 299000 Other Liabilities Without Related Budgetary Obligations Credit 154200 Forfeited Property Held for Donation or Use</td>
</tr>
</tbody>
</table>

### E506
To record a commodity transferred to another federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

**Reference:** USSGL implementation guidance; FASAB SFFAS 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
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<tr>
<td>610000</td>
<td>156100</td>
<td>Debit 610000 Operating Expenses/Program Costs Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
</tbody>
</table>
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 | Account Description
--- | ---
131900 | Allowance for Loss on Accounts Receivable
132900 | Allowance for Loss on Taxes Receivable
134500 | Allowance for Loss on Interest Receivable - Loans
134600 | Allowance for Loss on Interest Receivable - Investments
134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified
134800 | Allowance for Loss on Interest Receivable - Taxes
135900 | Allowance for Loss on Loans Receivable
136500 | Allowance for Loss on Penalties and Fines Receivable - Loans
136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes
137500 | Allowance for Loss on Administrative Fees Receivable - Loans
137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
137800 | Allowance for Loss on Administrative Fees Receivable - Taxes
138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program
139900 | Allowance for Subsidy
577600 | Non-Budgetary Financing Sources Transferred Out

Credit | Account Description
--- | ---
131000 | Accounts Receivable
132000 | Funded Employment Benefit Contributions Receivable
132500 | Taxes Receivable
133000 | Receivable for Transfers of Currently Invested Balances
133500 | Expenditure Transfers Receivable
134000 | Interest Receivable - Not Otherwise Classified
134100 | Interest Receivable - Loans
134200 | Interest Receivable - Investments
134300 | Interest Receivable - Taxes
135000 | Loans Receivable
136000 | Penalties and Fines Receivable - Not Otherwise Classified
136100 | Penalties and Fines Receivable - Loans
136300 | Penalties and Fines Receivable - Taxes
137000 | Administrative Fees Receivable - Not Otherwise Classified
137100 | Administrative Fees Receivable - Loans
137300 | Administrative Fees Receivable - Taxes
138000 | Loans Receivable - Troubled Assets Relief Program
138100 | Interest Receivable - Loans - Troubled Assets Relief Program
E509  To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

Comment: See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 577600  Non-Budgetary Financing Sources Transferred Out
Credit 101000  Fund Balance With Treasury
E510 To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
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 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152300 Inventory Held for Repair
Credit 152400 Inventory - Excess, Obsolete, and Unserviceable
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 153100 Seized Monetary Instruments
Credit 154100 Forfeited Property Held for Sale
Credit 154200 Forfeited Property Held for Donation or Use
Credit 155100 Foreclosed Property
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
### Budgetary Entry

None

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161100</td>
<td>172000</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>173000</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161800</td>
<td>174000</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>162100</td>
<td>175000</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>181000</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td>182000</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>573000</td>
<td>161000</td>
<td>Financing Sources Transferred Out Without Reimbursement</td>
</tr>
<tr>
<td>161200</td>
<td>161100</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>161200</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161800</td>
<td>161300</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>162000</td>
<td>161800</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>162000</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>162200</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163000</td>
<td>162300</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163300</td>
<td>163000</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>169000</td>
<td>163300</td>
<td>Other Investments</td>
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</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>215000</td>
<td>573000</td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>215500</td>
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<td>Expenditure Transfers Payable</td>
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<tr>
<td>217000</td>
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<td>Subsidy Payable to the Financing Account</td>
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<tr>
<td>218000</td>
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<td>Loan Guarantee Liability</td>
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<tr>
<td>222000</td>
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<td>Unfunded Leave</td>
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<tr>
<td>222500</td>
<td></td>
<td>Unfunded FECA Liability</td>
</tr>
<tr>
<td>229000</td>
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<td>Other Unfunded Employment Related Liability</td>
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<tr>
<td>231000</td>
<td></td>
<td>Liability for Advances and Prepayments</td>
</tr>
<tr>
<td>251000</td>
<td></td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>252000</td>
<td></td>
<td>Principal Payable to the Federal Financing Bank</td>
</tr>
<tr>
<td>261000</td>
<td></td>
<td>Actuarial Pension Liability</td>
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<tr>
<td>262000</td>
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<td>Actuarial Health Insurance Liability</td>
</tr>
<tr>
<td>263000</td>
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<td>Actuarial Life Insurance Liability</td>
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<tr>
<td>265000</td>
<td></td>
<td>Actuarial FECA Liability</td>
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<tr>
<td>266000</td>
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<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
<td>267000</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<tr>
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<td>Other Actuarial Liabilities</td>
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<tr>
<td>291000</td>
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<td>Prior Liens Outstanding on Acquired Collateral</td>
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<td>Contingent Liabilities</td>
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<tr>
<td>292300</td>
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<td>Contingent Liability for Capital Transfers</td>
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<tr>
<td>294000</td>
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<td>Capital Lease Liability</td>
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<tr>
<td>296000</td>
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<td>Accounts Payable From Canceled Appropriations</td>
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<tr>
<td>297000</td>
<td></td>
<td>Liability for Capital Transfers</td>
</tr>
<tr>
<td>299000</td>
<td></td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>299500</td>
<td></td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
<tr>
<td>573000</td>
<td></td>
<td>Financing Sources Transferred Out Without Reimbursement</td>
</tr>
</tbody>
</table>

E516 To record a capital transfer receivable in a General Fund Receipt Account.

**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>192300</td>
<td>575600</td>
<td>Contingent Receivable for Capital Transfers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>151100</th>
<th>Operating Materials and Supplies Held for Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>Debit</td>
<td>151300</td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td>Debit</td>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td>Debit</td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>Debit</td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>Debit</td>
<td>152300</td>
<td>Inventory Held for Repair</td>
</tr>
<tr>
<td>Debit</td>
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<td>Inventory - Excess, Obsolete, and Unserviceable</td>
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<tr>
<td>Debit</td>
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<td>Inventory - Raw Materials</td>
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<tr>
<td>Debit</td>
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<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>Debit</td>
<td>152700</td>
<td>Inventory - Finished Goods</td>
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<tr>
<td>Debit</td>
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<td>Losses on Disposition of Assets - Other</td>
</tr>
<tr>
<td>Credit</td>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>Credit</td>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td>Credit</td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>Credit</td>
<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>
E604 To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.

**Comment:** Refer to USSGL TCs E606, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry** None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Debit 132000 Funded Employment Benefit Contributions Receivable
- Debit 132500 Taxes Receivable
- Debit 133000 Receivable for Transfers of Currently Invested Balances
- Debit 133500 Expenditure Transfers Receivable
- Debit 134000 Interest Receivable - Not Otherwise Classified
- Debit 134100 Interest Receivable - Loans
- Debit 134200 Interest Receivable - Investments
- Debit 134300 Interest Receivable - Taxes
- Debit 135000 Loans Receivable
- Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
- Debit 136100 Penalties and Fines Receivable - Loans
- Debit 136300 Penalties and Fines Receivable - Taxes
- Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
- Debit 137100 Administrative Fees Receivable - Loans
- Debit 137300 Administrative Fees Receivable - Taxes
- Debit 138000 Loans Receivable - Troubled Assets Relief Program
- Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
- Credit 131900 Allowance for Loss on Accounts Receivable
- Credit 132900 Allowance for Loss on Taxes Receivable
- Credit 134500 Allowance for Loss on Interest Receivable - Loans
- Credit 134600 Allowance for Loss on Interest Receivable - Investments
- Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
- Credit 134800 Allowance for Loss on Interest Receivable - Taxes
- Credit 135900 Allowance for Loss on Loans Receivable
- Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
- Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
- Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
- Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
- Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
- Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
- Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
- Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
- Credit 139900 Allowance for Subsidy
- Credit 577500 Non-Budgetary Financing Sources Transferred In
E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 151400 Operating Materials and Supplies Held for Repair
Debit 151600 Operating Materials and Supplies in Development
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152300 Inventory Held for Repair
Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
Debit 152500 Inventory - Raw Materials
Debit 152600 Inventory - Work-in-Process
Debit 152700 Inventory - Finished Goods
Debit 153100 Seized Monetary Instruments
Debit 154100 Forfeited Property Held for Sale
Debit 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
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
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

F104  To record adjustments for anticipated nonexpenditure transfers not realized.

Comment:  Balances in anticipated accounts must be zero at year-end.

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 416500 Allocations of Authority - Anticipated From Invested Balances
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None
F106  To record the reductions of resources to match obligations in permanent indefinite funds.

Comment:  To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

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  DebtLiquidation Appropriations
Credit 411800  Reestimated Loan Subsidy Appropriation
Credit 411900  Other Appropriations Realized

Proprietary Entry
Debit 310100  Unexpended Appropriations - Appropriations Received
Credit 101000  Fund Balance With Treasury
F109  To record the removal of unfilled customer orders without advance in excess of obligations.

Comment:  For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  422100  Unfilled Customer Orders Without Advance

Proprietary Entry
None

F110  To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment:  For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  422200  Unfilled Customer Orders With Advance

Proprietary Entry
Debit  231000  Liability for Advances and Prepayments
Credit  101000  Fund Balance With Treasury

F111  To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

Comment:  Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20.

Reference:  USSGL implementation guidance; Economy Act Scenario

Budgetary Entry
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit  461000  Allotments - Realized Resources
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
None
F112 To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**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
- Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end.

**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
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

F119 To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

Budgetary Entry
Debit 438500 Temporary Sequester Returned for Cancellation
Credit 435000 Canceled Authority

Proprietary Entry
Debit 310600 Unexpended Appropriations - Adjustments
Debit 591900 Revenue and Other Financing Sources - Cancellations
Credit 101000 Fund Balance With Treasury
F120 To record the cancellation of expired authority and withdraw funds.

**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 435000 Canceled Authority

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury

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 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.

**Comment:** Authority canceled early by administrative action.

**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
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 year-end.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 298000 Custodial Liability
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 101000 Fund Balance With Treasury

F125  To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.

**Comment:** See USSGL TC-C437 for the original transaction.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 750000 Distribution of Income - Dividend
F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund
Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's
Budget and do not report authority precluded from obligation on the Program and Financing
Schedule P.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From
Obligation

Budgetary Entry
Debit 439500 Authority Unavailable for Obligation Pursuant to Public Law -
Temporary - Current-Year Authority
Credit 445000 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling
appropriation."

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the
expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a
canceled accounts payable in the canceled appropriation. Credit USSGL account
445000 only for partial cancellations. See Office of Management and Budget
Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -
Obligations, Recoveries
Credit 445000 Unapportioned Authority
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 211000 Accounts Payable
Credit 610000 Operating Expenses/Program Costs

F130 To reinstate the valid account payable in the canceled appropriation for financial statement
presentation.

Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management
and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general
ledger control for obligations to prevent both overpayment and over-obligation
related to canceled appropriations, and that anti-deficiency provisions continue to
apply to canceled appropriations. See OMB Circular No. A-11 for additional
guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit 680000 Future Funded Expenses
Credit 296000 Accounts Payable From Canceled Appropriations
F132  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current-year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Action</th>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>439700</td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>Debit</td>
<td>439730</td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>415700</td>
<td>Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>415730</td>
<td>Authority Made Available From Appropriations Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Action</th>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>439800</td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>415800</td>
<td>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
Part 1  Fiscal Year 2020 Reporting
SUPPLEMENT  Section III

U.S. Standard General Ledger
Account Transactions

F144  To record the cancellation of a receivable for reimbursable activity.

Comment:  Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an
adjusting entry before preparing the preclosing trial balance, post this transaction
prior to posting USSGL TC-F120, which cancels expired authority.

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

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

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
To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

### Budgetary Entry

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 412900</td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</td>
</tr>
<tr>
<td>Debit 413000</td>
<td>Appropriation to Liquidate Contract Authority Withdrawn</td>
</tr>
<tr>
<td>Debit 414200</td>
<td>Actual Repayment of Borrowing Authority Converted to Cash</td>
</tr>
<tr>
<td>Debit 414201</td>
<td>Modification adjustment transfer of Borrowing Authority Converted to Cash</td>
</tr>
<tr>
<td>Debit 414600</td>
<td>Actual Repayments of Debt, Current-Year Authority</td>
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<tr>
<td>Debit 414700</td>
<td>Actual Repayments of Debt, Prior-Year Balances</td>
</tr>
<tr>
<td>Debit 415100</td>
<td>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</td>
</tr>
<tr>
<td>Debit 415200</td>
<td>Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Authority</td>
</tr>
<tr>
<td>Debit 415900</td>
<td>Repayment of Repayable Advances - Current-Year Authority</td>
</tr>
<tr>
<td>Debit 415901</td>
<td>Repayment of Repayable Advances - Prior-Year Balances</td>
</tr>
<tr>
<td>Debit 419700</td>
<td>Balance Transfers-Out - Expired to Expired</td>
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<tr>
<td>Debit 420100</td>
<td>Total Actual Resources - Collected</td>
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<tr>
<td>Debit 420800</td>
<td>Adjustment to Total Resources - Disposition of Canceled Payables</td>
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<tr>
<td>Debit 435400</td>
<td>Appropriation Withdrawn</td>
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<tr>
<td>Debit 435500</td>
<td>Cancellation of Appropriation From Unavailable Receipts</td>
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<tr>
<td>Debit 435600</td>
<td>Cancellation of Appropriation From Invested Balances</td>
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<tr>
<td>Debit 437000</td>
<td>Offset to Appropriation Realized for Redemption of Treasury Securities</td>
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<tr>
<td>Debit 438700</td>
<td>Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority</td>
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<tr>
<td>Debit 438800</td>
<td>Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances</td>
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<tr>
<td>Debit 439000</td>
<td>Reappropriations - Transfers-Out</td>
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<tr>
<td>Debit 439100</td>
<td>Adjustments to Indefinite Appropriations</td>
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<tr>
<td>Debit 439200</td>
<td>Permanent Reduction - New Budget Authority</td>
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<td>Debit 439300</td>
<td>Permanent Reduction - Prior-Year Balances</td>
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<tr>
<td>Credit 411100</td>
<td>Debt Liquidation Appropriations</td>
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<tr>
<td>Credit 411200</td>
<td>Liquidation of Deficiency - Appropriations</td>
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<tr>
<td>Credit 411300</td>
<td>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</td>
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<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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<td>Credit 411500</td>
<td>Loan Subsidy Appropriation</td>
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<td>Credit 411600</td>
<td>Debt Forgiveness Appropriation</td>
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<td>Credit 411601</td>
<td>Debt Forgiveness - Cancellation of Debt Adjustment</td>
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<td>Loan Administrative Expense Appropriation</td>
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<td>Reestimated Loan Subsidy Appropriation</td>
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<td>Credit 411900</td>
<td>Other Appropriations Realized</td>
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<td>Credit 412500</td>
<td>Loan Modification Adjustment Transfer Appropriation</td>
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<td>Credit 412800</td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-In</td>
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<tr>
<td>Credit 413800</td>
<td>Appropriation to Liquidate Contract Authority</td>
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<tr>
<td>Credit 414800</td>
<td>Resources Realized From Borrowing Authority</td>
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<tr>
<td>Credit 415000</td>
<td>Reappropriations - Transfers-In</td>
</tr>
<tr>
<td>Credit 416700</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
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<tr>
<td>Credit 417000</td>
<td>Transfers - Current-Year Authority</td>
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<tr>
<td>Credit 417300</td>
<td>Non-Allocation Transfers of Invested Balances - Transferred</td>
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<tr>
<td>Credit 417500</td>
<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
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### Account Transactions

<table>
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<tr>
<th>Credit</th>
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<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
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<tr>
<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
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<td>419100</td>
<td>Balance Transfers - Extension of Availability Other Than Reappropriations</td>
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<tr>
<td>419200</td>
<td>Balance Transfers - Unexpired to Expired</td>
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<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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<td>419500</td>
<td>Transfer of Obligated Balances</td>
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<tr>
<td>419600</td>
<td>Balance Transfers-In - Expired to Expired</td>
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<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
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<tr>
<td>421200</td>
<td>Liquidation of Deficiency - Offsetting Collections</td>
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<tr>
<td>422500</td>
<td>Reimbursements and Other Income Earned - Collected</td>
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<tr>
<td>425300</td>
<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
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<tr>
<td>425500</td>
<td>Expenditure Transfers from Trust Funds - Collected</td>
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<tr>
<td>426000</td>
<td>Actual Collections of Governmental-Type Fees</td>
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<tr>
<td>426100</td>
<td>Actual Collections of Business-Type Fees</td>
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<td>Actual Collections of Loan Principal</td>
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<td>426300</td>
<td>Actual Collections of Loan Interest</td>
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<td>Actual Collections of Rent</td>
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<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>Other Actual Governmental-Type Collections From Non-Federal Sources</td>
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<td>Actual Program Fund Subsidy Collected</td>
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<td>Interest Collected From Treasury</td>
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<td>427500</td>
<td>Actual Collections From Liquidating Fund</td>
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<td>427600</td>
<td>Actual Collections From Financing Fund</td>
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<td>Other Actual Collections - Federal</td>
</tr>
<tr>
<td>429000</td>
<td>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
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</table>

### Proprietary Entry

None

### F304

To record the closing of fiscal-year contract authority.

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>413200</td>
<td></td>
<td>Substitution of Contract Authority</td>
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<tr>
<td>413300</td>
<td></td>
<td>Decreases to Indefinite Contract Authority</td>
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<tr>
<td>413400</td>
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<td>Contract Authority Withdrawn</td>
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<td>413500</td>
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<td>Contract Authority Liquidated</td>
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<td>413900</td>
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<td>Contract Authority Carried Forward</td>
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<td>439200</td>
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<td>Permanent Reduction - New Budget Authority</td>
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<td>Permanent Reduction - Prior-Year Balances</td>
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<tr>
<td>413100</td>
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<td>Current-Year Contract Authority Realized</td>
</tr>
<tr>
<td>413900</td>
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<td>Contract Authority Carried Forward</td>
</tr>
</tbody>
</table>

### Proprietary Entry

None
F305 To record the closing of appropriations to liquidate contract authority - transferred.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 415300 Transfers of Contract Authority - Non-Allocation
Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

Proprietary Entry
None

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 Recission  
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

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

Debit 490200 Delivered Orders - Obligations, Paid  
Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**  
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections.

**Budgetary Entry**

Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances  
Debit 439730 Appropriations Temporarily Precluded From Obligation  
Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation  
Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**  
None

F317 To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

Comment: For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**

Debit 439701 Appropriations Temporarily Precluded From Obligation - Prior-Year  
Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

**Proprietary Entry**  
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

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

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**

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<td>Undelivered Orders - Obligations, Unpaid</td>
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<td>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</td>
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**Proprietary Entry**

None

F334  To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**

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<tr>
<th>Debit</th>
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<tr>
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<td>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</td>
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<td>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</td>
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<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
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**Proprietary Entry**

None
F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
<th>Debit</th>
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<tr>
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<td>Cumulative Results of Operations</td>
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<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
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<td>520000</td>
<td>Revenue From Services Provided</td>
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<td>531000</td>
<td>Interest Revenue - Other</td>
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<td>Interest Revenue - Investments</td>
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<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<tr>
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<td>Interest Revenue - Subsidy Amortization</td>
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<tr>
<td>531400</td>
<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<tr>
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<td>Penalties and Fines Revenue</td>
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<td>Funded Benefit Program Revenue</td>
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<td>Unfunded FECA Benefit Revenue</td>
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<td>Insurance and Guarantee Premium Revenue</td>
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<td>Donated Revenue - Financial Resources</td>
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<td>Donated Revenue - Non-Financial Resources</td>
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<td>564000</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>Forfeiture Revenue - Forfeitures of Property</td>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<td>Financing Sources Transferred In Without Reimbursement</td>
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<td>Appropriated Dedicated Collections Transferred In</td>
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<td>Expenditure Financing Sources - Transfers-In</td>
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<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
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<td>Tax Revenue Collected - Estate and Gift</td>
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<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
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### U.S. Standard General Ledger

#### Account Transactions

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<td>Valuation Change in Investments for Federal Government Sponsored Enterprise</td>
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<td>Valuation Change in Investments - Beneficial Interest in Trust</td>
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<td>Financing Sources Transferred In From Custodial Statement Collections</td>
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<td>Contra Bad Debt Expense - Incurred for Others</td>
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<td>Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees</td>
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<td>Contra Revenue for Goods Sold</td>
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<td>Contra Revenue for Services Provided</td>
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Part 1
SUPPLEMENT
Fiscal Year 2020 Reporting
Section III

U.S. Standard General Ledger
Account Transactions

Credit 589600  Tax Revenue Refunds - Customs
Credit 590900  Contra Revenue for Other Revenue
Credit 591900  Revenue and Other Financing Sources - Cancellations
Credit 599000  Collections for Others - Statement of Custodial Activity
Credit 599100  Accrued Collections for Others - Statement of Custodial Activity
Credit 599300  Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 599400  Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 599800  Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit 610000  Operating Expenses/Program Costs
Credit 615000  Expensed Asset
Credit 631000  Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit 632000  Interest Expenses on Securities
Credit 633000  Other Interest Expenses
Credit 634000  Interest Expense Accrued on the Liability for Loan Guarantees
Credit 640000  Benefit Expense
Credit 650000  Cost of Goods Sold
Credit 671000  Depreciation, Amortization, and Depletion
Credit 672000  Bad Debt Expense
Credit 673000  Imputed Costs
Credit 679000  Other Expenses Not Requiring Budgetary Resources
Credit 680000  Future Funded Expenses
Credit 685000  Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 690000  Non-Production Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 711000  Gains on Disposition of Assets - Other
Debit 711100  Gains on Disposition of Investments
Debit 711200  Gains on Disposition of Borrowings
Debit 717100  Gains on Changes in Long-Term Assumptions - From Experience
Debit 718000  Unrealized Gains
Debit 719000  Other Gains
Debit 727100  Gains on Changes in Long-Term Assumptions
Debit 730000  Extraordinary Items
Debit 740000  Prior-Period Adjustments Due to Corrections of Errors
Debit 740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 740500  Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit 760000  Changes in Actuarial Liability
Credit 331000  Cumulative Results of Operations
F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
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<td>Losses on Disposition of Borrowings</td>
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<td>Losses on Changes in Long-Term Assumptions</td>
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<td>Other Losses From Impairment of Assets</td>
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<td>760000</td>
<td>Changes in Actuarial Liability</td>
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F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**

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<th>Debit</th>
<th>Credit</th>
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<tr>
<td>310700</td>
<td>Unexpended Appropriations - Used</td>
</tr>
<tr>
<td>310800</td>
<td>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>310900</td>
<td>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>804000</td>
<td>Guaranteed Loan Level - Used Authority</td>
</tr>
<tr>
<td>801000</td>
<td>Guaranteed Loan Level</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>Authority Made Available From Appropriations Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Offsetting Collections Temporarily Precluded From Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>Authority Made Available From Offsetting Collection Balances Preceding From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
F358  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment:  See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference:  USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

Budgetary Entry
Debit  439900 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit  439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Proprietary Entry
None

F359  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment:  See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference:  USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

Budgetary Entry
Debit  439600 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit  439400 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

F360  To reclassify a temporary reduction/cancellation at year-end.

Comment:  Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference:  USSGL implementation guidance; Temporary Reductions

Budgetary Entry
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

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation</td>
</tr>
<tr>
<td>Credit</td>
<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F370  To record the closing of memorandum accounts for purchases.

  **Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

None

**Memorandum Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Offset for Purchases of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>Purchases of Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Credit</td>
<td>Purchases of Inventory and Related Property</td>
</tr>
<tr>
<td>Credit</td>
<td>Purchases of Assets - Other</td>
</tr>
</tbody>
</table>
F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 419900 Transfer of Expired Expenditure Transfers - Receivable
Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry
None

F374 To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

F378 To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred
Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry
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

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

F391  To close temporary sequester returned for cancellation.

Budgetary Entry
Debit  438400  Temporary Reduction/Cancellation Returned by Appropriation
Credit  438500  Temporary Sequester Returned for Cancellation

Proprietary Entry
None

F392  To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

Budgetary Entry
Debit  415500  Appropriation to Liquidate Contract Authority - Allocation - Transferred
Credit  413700  Transfers of Contract Authority - Allocation

Proprietary Entry
None

F393  To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

Budgetary Entry
Debit  413700  Transfers of Contract Authority - Allocation
Credit  415500  Appropriation to Liquidate Contract Authority - Allocation - Transferred

Proprietary Entry
None
F396 To close authority unavailable for obligation pursuant to public law - temporary - prior-year authority.

**Budgetary Entry**

Debit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**Proprietary Entry**

None

G100 - G299 Memorandum Entries - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 801000 Guaranteed Loan Level

Credit 801500 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 801500 Guaranteed Loan Level - Unapportioned

Credit 802000 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 802000 Guaranteed Loan Level - Apportioned

Credit 804000 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 805000 Guaranteed Loan Principal Outstanding

Credit 805300 Guaranteed Loan New Disbursements by Lender
### Part 1: Fiscal Year 2020 Reporting

**SUPPLEMENT**

**U.S. Standard General Ledger**

**Section III**

**Account Transactions**

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Comment</th>
<th>Budgetary Entry</th>
<th>Memorandum Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>G110</td>
<td>To record principal reduction due to repayment, default or adjustment.</td>
<td>Applicable to activity for guaranteed loans.</td>
<td>None</td>
<td>Debit 806500 Guaranteed Loan Collections, Defaults, and Adjustments; Credit 805000 Guaranteed Loan Principal Outstanding</td>
</tr>
<tr>
<td>G120</td>
<td>To record activity for current-year purchases of property, plant, and equipment.</td>
<td>USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.</td>
<td>None</td>
<td>Debit 880200 Purchases of Property, Plant, and Equipment; Credit 880100 Offset for Purchases of Assets</td>
</tr>
<tr>
<td>G122</td>
<td>To record activity for current-year purchases of inventory and related property.</td>
<td>USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.</td>
<td>None</td>
<td>Debit 880300 Purchases of Inventory and Related Property; Credit 880100 Offset for Purchases of Assets</td>
</tr>
<tr>
<td>G124</td>
<td>To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).</td>
<td>USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.</td>
<td>None</td>
<td>Debit 880400 Purchases of Assets - Other; Credit 880100 Offset for Purchases of Assets</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>113000</td>
<td>Funds Held Outside of Treasury - Budgetary</td>
</tr>
<tr>
<td>113500</td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
</tr>
<tr>
<td>119000</td>
<td>Other Cash</td>
</tr>
<tr>
<td>119400</td>
<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
</tr>
<tr>
<td>119500</td>
<td>Other Monetary Assets</td>
</tr>
<tr>
<td>120000</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>132000</td>
<td>Funded Employment Benefit Contributions Receivable</td>
</tr>
<tr>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>135000</td>
<td>Loans Receivable</td>
</tr>
<tr>
<td>135100</td>
<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
</tr>
<tr>
<td>136000</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
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<tr>
<td>136100</td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>136300</td>
<td>Penalties and Fines Receivable - Taxes</td>
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<tr>
<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<tr>
<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>141000</td>
<td>Advances and Prepayments</td>
</tr>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161800</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>169000</td>
<td>Other Investments</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>172000</td>
<td>172</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>173000</td>
<td>173</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>174</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td>175</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>181</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>182000</td>
<td>182</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td>183</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>183200</td>
<td>1832</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>184000</td>
<td>184</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>189000</td>
<td>189</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>199000</td>
<td>199</td>
<td>Other Assets</td>
</tr>
<tr>
<td>161100</td>
<td>161</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>162</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163100</td>
<td>163</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>341000</td>
<td>341</td>
<td>Contributions to Fiduciary Net Assets</td>
</tr>
</tbody>
</table>
H200  To record equity withdrawals or distributions of fiduciary net assets.

Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 161100  Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100  Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 342000  Withdrawals or Distributions of Fiduciary Net Assets
Credit    101000  Fund Balance With Treasury
Credit    113000  Funds Held Outside of Treasury - Budgetary
Credit    113500  Funds Held Outside of Treasury - Non-Budgetary
Credit    119000  Other Cash
Credit    119400  Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit    119500  Other Monetary Assets
Credit    120000  Foreign Currency
Credit    131000  Accounts Receivable
Credit    132000  Funded Employment Benefit Contributions Receivable
Credit    134000  Interest Receivable - Not Otherwise Classified
Credit    134100  Interest Receivable - Loans
Credit    134200  Interest Receivable - Investments
Credit    134300  Interest Receivable - Taxes
Credit    135000  Loans Receivable
Credit    135100  Capitalized Loan Interest Receivable - Non-Credit Reform
Credit    136000  Penalties and Fines Receivable - Not Otherwise Classified
Credit    136100  Penalties and Fines Receivable - Loans
Credit    136300  Penalties and Fines Receivable - Taxes
Credit    137000  Administrative Fees Receivable - Not Otherwise Classified
Credit    137100  Administrative Fees Receivable - Loans
Credit    137300  Administrative Fees Receivable - Taxes
Credit    141000  Advances and Prepayments
Credit    161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit    161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit    161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit    161800  Market Adjustment - Investments
Credit    162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit    162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit    162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit    163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Part 1
SUPPLEMENT

Fiscal Year 2020 Reporting
Section III

U.S. Standard General Ledger

Account Transactions

Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds
         Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 199000 Other Assets

H300  To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary
         activities using USSGL Section III, transaction codes A through F, before the flow
         accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 340000 Fiduciary Net Assets
Credit 610000 Operating Expenses/Program Costs
Credit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal
         Service and/or the Federal Financing Bank
Credit 632000 Interest Expenses on Securities
Credit 633000 Other Interest Expenses
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 680000 Future Funded Expenses
Credit 685000 Employer Contributions to Employee Benefit Programs Not
         Requiring Current-Year Budget Authority (Unobligated)
Credit 690000 Non-Production Costs
Credit 721000 Losses on Disposition of Assets - Other
Credit 721100 Losses on Disposition of Investments
Credit 721200 Losses on Disposition of Borrowings
Credit 728000 Unrealized Losses
Credit 729000 Other Losses
Credit 729200 Other Losses From Impairment of Assets
Credit 730000 Extraordinary Items
Credit 740000 Prior-Period Adjustments Due to Corrections of Errors
Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years
         Preceding the Prior-Year
H301 **To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.**

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>520000</td>
<td>340000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td>520900</td>
<td>Interest Revenue - Other</td>
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<tr>
<td>531100</td>
<td>531700</td>
<td>Interest Revenue - Investments</td>
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<tr>
<td>531200</td>
<td>531800</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<tr>
<td>532000</td>
<td>532500</td>
<td>Penalties and Fines Revenue</td>
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<td>540000</td>
<td>540900</td>
<td>Administrative Fees Revenue</td>
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<td>550000</td>
<td>550900</td>
<td>Funded Benefit Program Revenue</td>
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<td>560000</td>
<td>560900</td>
<td>Donated Revenue - Financial Resources</td>
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<td>561000</td>
<td>561900</td>
<td>Donated Revenue - Non-Financial Resources</td>
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<tr>
<td>590000</td>
<td>590900</td>
<td>Other Revenue</td>
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<td>711000</td>
<td>711100</td>
<td>Gains on Disposition of Assets - Other</td>
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<tr>
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<tr>
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<tr>
<td>730000</td>
<td>740000</td>
<td>Unrealized Gains</td>
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<tr>
<td>740500</td>
<td>741000</td>
<td>Extraordinary Items</td>
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**Debit**

- 520000 Revenue From Services Provided
- 531000 Interest Revenue - Other
- 531100 Interest Revenue - Investments
- 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- 532000 Penalties and Fines Revenue
- 532500 Administrative Fees Revenue
- 540000 Funded Benefit Program Revenue
- 550000 Insurance and Guarantee Premium Revenue
- 560000 Donated Revenue - Financial Resources
- 561000 Donated Revenue - Non-Financial Resources
- 590000 Other Revenue
- 711000 Gains on Disposition of Assets - Other
- 711100 Gains on Disposition of Investments
- 711200 Gains on Disposition of Borrowings
- 718000 Unrealized Gains
- 730000 Extraordinary Items
- 740000 Prior-Period Adjustments Due to Corrections of Errors
- 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
- 740500 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year

**Credit**

- 340000 Fiduciary Net Assets
- 520900 Contra Revenue for Services Provided
- 531700 Contra Revenue for Interest Revenue - Loans Receivable
- 531800 Contra Revenue for Interest Revenue - Investments
- 531900 Contra Revenue for Interest Revenue - Other
- 532400 Contra Revenue for Penalties and Fines
- 532900 Contra Revenue for Administrative Fees
- 540900 Contra Revenue for Funded Benefit Program Revenue
- 550900 Contra Revenue for Insurance and Guarantee Premium Revenue
- 560900 Contra Revenue for Donations - Financial Resources
- 561900 Contra Donated Revenue - Nonfinancial Resources
- 590900 Contra Revenue for Other Revenue
H310 To close equity contributions to fiduciary net assets.

Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 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
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

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

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

To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund  
Credit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

**Proprietary Entry**
Debit 310300 Unexpended Appropriations - Transfers-Out  
Credit 101000 Fund Balance With Treasury

To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund  
Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 310200 Unexpended Appropriations - Transfers-In
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
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
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
H450  To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
- Credit 119305 International Monetary Fund - Letter of Credit

H480  To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**
- Debit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
- Debit 420190 Total Actual Resources - Collected - International Monetary Fund
- Credit 411990 Other Appropriations Realized - International Monetary Fund
- Credit 411991 Other Appropriations Realized - International Monetary Fund - Reserve Tranche
- Credit 411992 Other Appropriations Realized - International Monetary Fund - Letter of Credit
### Account Transaction Postings

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<tr>
<th>Account Number and Title:</th>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.
**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

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<tr>
<th>Account Number and Title</th>
<th>Description</th>
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<th>Credit</th>
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<tr>
<td>109000</td>
<td>Fund Balance With Treasury While Awaiting a Warrant</td>
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<td>D306</td>
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<td>Imprest Funds</td>
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<td>D306 D504</td>
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<td>U.S. Debit Card Funds</td>
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<td>Funds Held Outside of Treasury - Budgetary</td>
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<td>A251 C751 C754</td>
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<td>113500</td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
<td>C108 C150 H100</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.

Bulletin No. 2020-21 III AP - 2 August 2020
### Account Number and Title: 119000  Other Cash

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### Account Number and Title: 119090  Other Cash - International Monetary Fund

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### Account Number and Title: 119305  International Monetary Fund - Letter of Credit

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### Account Number and Title: 119306  International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

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### Account Number and Title: 119307  International Monetary Fund - Dollar Deposits With the IMF

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### Account Number and Title: 119309  International Monetary Fund - Currency Holdings

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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.
**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
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<tr>
<td>119333</td>
<td>International Monetary Fund - Reserve Position</td>
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<td>H432</td>
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<tr>
<td>119500</td>
<td>Other Monetary Assets</td>
<td>C150, D310, H100</td>
<td>D306, H200</td>
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<td>Foreign Currency</td>
<td>B140, C194, D574, D579, H100</td>
<td>B142, D306, D576, D600</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### Account Transaction Postings

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<th>Account Number and Title:</th>
<th>131000 Accounts Receivable</th>
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<tr>
<td>A498 C404AP C420 C440 D130</td>
<td>A195 C130 C140 C186 D576</td>
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<tr>
<td>A714 C406 C422 C610 D310</td>
<td>A499 C136 C141AP C194 E508</td>
</tr>
<tr>
<td>B104AP C412 C425 C644 D578</td>
<td>A502 C137 C143 C647 F144</td>
</tr>
<tr>
<td>B108AP C414 C428 C648 E604</td>
<td>C106 C138 C146 D306 H200</td>
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<tr>
<td>C402 C415 C430 C650 F144AP</td>
<td>C109 C139 C178 D408</td>
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<td>C403 C416 C438 D128 H100</td>
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<th>131900 Allowance for Loss on Accounts Receivable</th>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### Account Transaction Postings

#### Account Number and Title: 132900 Allowance for Loss on Taxes Receivable

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#### Account Number and Title: 133000 Receivable for Transfers of Currently Invested Balances

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### Account Transaction Postings

#### 134700
**Account Number and Title:** Allowance for Loss on Interest Receivable - Not Otherwise Classified

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#### 135000
**Account Number and Title:** Loans Receivable

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

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

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**Account Number and Title:** Allowance for Loss on Loans Receivable

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Bulletin No. 2020-21  III AP - 8  August 2020
### U.S. Standard General Ledger

#### Account Transaction Postings

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

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*R* = The USSGL transaction mentions ‘Reverse’ in the Comment.

*AP* = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

**Account Number and Title:** 137500  
**Allowance for Loss on Administrative Fees Receivable - Loans**

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**Account Number and Title:** 138000  
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.  
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### Account Transaction Postings

#### Account Number and Title: 151100 Operating Materials and Supplies Held for Use

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#### Account Number and Title: 151200 Operating Materials and Supplies Held in Reserve for Future Use

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#### Account Number and Title: 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

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#### Account Number and Title: 151400 Operating Materials and Supplies Held for Repair

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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### Inventory Purchased for Resale

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### Inventory Held in Reserve for Future Sale

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### Inventory Held for Repair

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### Inventory - Excess, Obsolete, and Unserviceable

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Section III

**U.S. Standard General Ledger**

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<th>152900</th>
<th>Inventory - Allowance</th>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
## Account Transaction Postings

### Account Number and Title: 153100 Seized Monetary Instruments

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### Account Number and Title: 153200 Seized Cash Deposited

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### Account Number and Title: 154100 Forfeited Property Held for Sale

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### Account Number and Title: 154200 Forfeited Property Held for Donation or Use

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<tbody>
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### Account Number and Title: 154900 Forfeited Property - Allowance

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### Account Number and Title: 155100 Foreclosed Property

<table>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Number and Title: 155900  Foreclosed Property - Allowance

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### Account Number and Title: 156100  Commodities Held Under Price Support and Stabilization Support Programs

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<td>D126</td>
<td>D308AP</td>
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<tr>
<td>D310</td>
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### Account Number and Title: 156900  Commodities - Allowance

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### Account Number and Title: 157100  Stockpile Materials Held in Reserve

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### Account Number and Title: 157200  Stockpile Materials Held for Sale

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<tbody>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Section III - Account Number and Title: 159100

**Account Number and Title:** Other Related Property

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

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**Account Number and Title:** 161000

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

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**Account Number and Title:** 161100

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

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

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<th>Account Number and Title</th>
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<table>
<thead>
<tr>
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</tr>
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<table>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Discount on Securities Other Than the Bureau of the Fiscal Service Securities

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#### Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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#### Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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#### Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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**Bulletin No. 2020-21**
**III AP - 20**
**August 2020**
## U.S. Standard General Ledger
### Account Transaction Postings

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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## U.S. Standard General Ledger

### Account Transaction Postings

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### Account Number and Title: 171200 Improvements to Land

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### Account Number and Title: 171900 Accumulated Depreciation on Improvements to Land

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### Account Number and Title: 173000 Buildings, Improvements, and Renovations

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### Account Number and Title: 181900  Accumulated Depreciation on Assets Under Capital Lease

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### Account Number and Title: 182000  Leasehold Improvements

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### Account Number and Title: 182900  Accumulated Amortization on Leasehold Improvements

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### Account Transaction Postings

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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

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### Account Transaction Postings

#### Account Number and Title: 214000 Accrued Interest Payable - Not Otherwise Classified

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#### Account Number and Title: 214200 Accrued Interest Payable - Debt

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#### Account Number and Title: 215000 Payable for Transfers of Currently Invested Balances

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#### Account Number and Title: 215500 Expenditure Transfers Payable

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Bulletin No. 2020-21 III AP - 30 August 2020
## Account Transaction Postings

### 216000 Entitlement Benefits Due and Payable

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### 217000 Subsidy Payable to the Financing Account

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### 218000 Loan Guarantee Liability

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### 219000 Other Liabilities With Related Budgetary Obligations

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### 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

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### Account Transaction Postings

**Account Number and Title:** 219200  **Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks**

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**Account Number and Title:** 219300  **Allocation of Special Drawing Rights (SDRs)**

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**Account Number and Title:** 220000  **Liability for Unpaid Insurance Claims**

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**Account Number and Title:** 220500  **Liability for Unearned Insurance Premiums**

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**Account Number and Title:** 221000  **Accrued Funded Payroll and Leave**

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**Account Number and Title:** 221100  **Withholdings Payable**

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### Fiscal Year 2020 Reporting

#### U.S. Standard General Ledger

#### Account Transaction Postings

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<td><strong>221800</strong> Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<td><strong>222000</strong> Unfunded Leave</td>
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**Bulletin No. 2020-21**

**III AP - 33**

**August 2020**
## Account Transaction Postings

### 222500 Unfunded FECA Liability

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### 229000 Other Unfunded Employment Related Liability

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<td>B422</td>
</tr>
<tr>
<td>D312</td>
<td>E610</td>
</tr>
</tbody>
</table>

### 231000 Liability for Advances and Prepayments

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>A710</td>
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<tr>
<td>A704</td>
<td>C182</td>
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<td>D312</td>
<td>E610</td>
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### 232000 Other Deferred Revenue

<table>
<thead>
<tr>
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</tr>
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<tbody>
<tr>
<td>C118</td>
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<tr>
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<td>D562</td>
</tr>
<tr>
<td>B432</td>
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### 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
</thead>
<tbody>
<tr>
<td>B403</td>
<td>C144R</td>
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<tr>
<td>C605</td>
<td>D405</td>
</tr>
<tr>
<td>D588</td>
<td>C108</td>
</tr>
<tr>
<td>C607</td>
<td>E115</td>
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<tr>
<td>B407</td>
<td>C417R</td>
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<td>C611</td>
<td>D506</td>
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<tr>
<td>C144</td>
<td>C425</td>
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<td>C619</td>
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<td>C170</td>
<td>C603</td>
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<tr>
<td>C621</td>
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**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: 241000 Liability for Clearing Accounts

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>D507</td>
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#### Account Number and Title: 251000 Principal Payable to the Bureau of the Fiscal Service

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>B120</td>
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</tr>
<tr>
<td>B131</td>
<td>D128</td>
</tr>
<tr>
<td>B135AP</td>
<td>E610</td>
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#### Account Number and Title: 251100 Capitalized Loan Interest Payable - Non-Credit Reform

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
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<td>B121</td>
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#### Account Number and Title: 252000 Principal Payable to the Federal Financing Bank

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<tr>
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<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>B131</td>
<td>D128</td>
</tr>
<tr>
<td>B135AP</td>
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#### Account Number and Title: 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority

<table>
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<th>Debit</th>
<th>Credit</th>
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<tr>
<td>D308</td>
<td>B127</td>
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<tr>
<td>D312</td>
<td>D312</td>
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#### Account Number and Title: 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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</tbody>
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*R* = The USSGL transaction mentions ‘Reverse’ in the Comment.

*AP* = The USSGL transaction mentions ‘Also Post’ in the Comment.
<table>
<thead>
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<th>Account Number and Title:</th>
<th>253200</th>
<th>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</th>
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</thead>
<tbody>
<tr>
<td>Debit</td>
<td>D308</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B125   D312</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>253300</th>
<th>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>D308</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D312   E124</td>
</tr>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>253400</th>
<th>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
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<td>Credit</td>
</tr>
<tr>
<td></td>
<td>E126</td>
<td>D308</td>
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<table>
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<tr>
<th>Account Number and Title:</th>
<th>254000</th>
<th>Participation Certificates</th>
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<tr>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
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<tr>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>261000</th>
<th>Actuarial Pension Liability</th>
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<tbody>
<tr>
<td>Debit</td>
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<td>E514</td>
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<tr>
<td></td>
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<td>E610</td>
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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

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>262000</th>
<th>Actuarial Health Insurance Liability</th>
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<tr>
<td><strong>Debit</strong></td>
<td>D308</td>
<td>D570</td>
</tr>
<tr>
<td></td>
<td>E514</td>
<td></td>
</tr>
<tr>
<td><strong>Credit</strong></td>
<td>B420</td>
<td>D312</td>
</tr>
<tr>
<td></td>
<td>D571</td>
<td>E610</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>263000</th>
<th>Actuarial Life Insurance Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td>D308</td>
<td>D570</td>
</tr>
<tr>
<td></td>
<td>E514</td>
<td></td>
</tr>
<tr>
<td><strong>Credit</strong></td>
<td>B420</td>
<td>D312</td>
</tr>
<tr>
<td></td>
<td>D571</td>
<td>E610</td>
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<table>
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<tr>
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<th>Actuarial FECA Liability</th>
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<tr>
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<td>E514</td>
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<tr>
<td><strong>Credit</strong></td>
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<td>D312</td>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>266000</th>
<th>Actuarial Liabilities for Federal Insurance and Guarantee Programs</th>
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<tr>
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<td>E514</td>
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</tr>
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<td><strong>Credit</strong></td>
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<td>B426</td>
</tr>
<tr>
<td></td>
<td>D312</td>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>267000</th>
<th>Actuarial Liabilities for Treasury-Managed Benefit Programs</th>
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</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
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<td></td>
<td>E514</td>
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<td><strong>Credit</strong></td>
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<td>B426</td>
</tr>
<tr>
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<td>D312</td>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>269000</th>
<th>Other Actuarial Liabilities</th>
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<tbody>
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<td>D570</td>
<td>E514</td>
</tr>
<tr>
<td><strong>Credit</strong></td>
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<td>B426</td>
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<tr>
<td></td>
<td>D312</td>
<td>D571</td>
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<tr>
<td></td>
<td>E610</td>
<td></td>
</tr>
</tbody>
</table>

R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Account Number and Title: 291000 Prior Liens Outstanding on Acquired Collateral

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
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<td>D308</td>
<td>D426</td>
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<tr>
<td>E514</td>
<td>E610</td>
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#### Account Number and Title: 292000 Contingent Liabilities

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>B424R</td>
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<td>E514</td>
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#### Account Number and Title: 292200 Contingent Liabilities - Federal Government Sponsored Enterprise

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<tbody>
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#### Account Number and Title: 292300 Contingent Liability for Capital Transfers

<table>
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<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>E514</td>
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#### Account Number and Title: 294000 Capital Lease Liability

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<tbody>
<tr>
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<td>D308</td>
<td>E610</td>
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#### Account Number and Title: 296000 Accounts Payable From Canceled Appropriations

<table>
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<tbody>
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<td>E514</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Liability for Capital Transfers

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</tr>
<tr>
<td></td>
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#### Custodial Liability

<table>
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<tr>
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<td>C402AP</td>
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#### Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

<table>
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#### Other Liabilities Without Related Budgetary Obligations

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#### Other Liabilities - Reductions

<table>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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<th>Appropriated Dedicated Collections Liability</th>
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<th>Estimated Cleanup Cost Liability</th>
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<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>309000</th>
<th>Unexpended Appropriations While Awaiting a Warrant</th>
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<tbody>
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<th>Unexpended Appropriations - Cumulative</th>
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<tr>
<td>Debit</td>
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<th>Account Number and Title:</th>
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<th>Unexpended Appropriations - Appropriations Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
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<td>A155      A199AP    F108R    H448</td>
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<th>310200</th>
<th>Unexpended Appropriations - Transfers-In</th>
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<tbody>
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<td>Debit</td>
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R = The USGSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USGSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

**Account Number and Title:** 310300  **Unexpended Appropriations - Transfers-Out**

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<td>A476</td>
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<td>A484</td>
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**Account Number and Title:** 310500  **Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year**

<table>
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<tr>
<td>D310R</td>
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**Account Number and Title:** 310600  **Unexpended Appropriations - Adjustments**

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<td>A136</td>
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<td>A200</td>
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<td>F342</td>
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<td>A202AP</td>
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**Account Number and Title:** 310700  **Unexpended Appropriations - Used**

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.  
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Account Number and Title: 310800
**Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors**

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<tr>
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#### Account Number and Title: 310900
**Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles**

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<td>D310R</td>
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#### Account Number and Title: 331000
**Cumulative Results of Operations**

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#### Account Number and Title: 340000
**Fiduciary Net Assets**

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<td>H301</td>
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<td>H310</td>
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#### Account Number and Title: 341000
**Contributions to Fiduciary Net Assets**

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#### Account Number and Title: 342000
**Withdrawals or Distributions of Fiduciary Net Assets**

<table>
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<td>H200</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Account Number and Title: 403200 Estimated Indefinite Contract Authority

<table>
<thead>
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#### Account Number and Title: 403400 Anticipated Adjustments to Contract Authority

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<td>A172</td>
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#### Account Number and Title: 404200 Estimated Indefinite Borrowing Authority

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#### Account Number and Title: 404400 Anticipated Reductions to Borrowing Authority

<table>
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#### Account Number and Title: 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

<table>
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#### Account Number and Title: 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
## Account Transaction Postings

### Account Number and Title: 405000
**Anticipated Reductions to Appropriations by Offsetting Collections or Receipts**

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### Account Number and Title: 406000
**Anticipated Collections From Non-Federal Sources**

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<td>F116</td>
<td>C154</td>
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<td>C616</td>
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<td>C646</td>
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<td>C609</td>
<td>C626</td>
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<td>C628</td>
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### Account Number and Title: 407000
**Anticipated Collections From Federal Sources**

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<td>D308AP</td>
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<td></td>
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<td>C124</td>
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<td>C103</td>
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<td>C412</td>
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### Account Number and Title: 408100
**Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred**

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### Account Number and Title: 408200
**Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred**

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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<td>411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</td>
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### U.S. Standard General Ledger

#### Account Transaction Postings

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<th>Description</th>
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<tr>
<td><strong>411600</strong> Debt Forgiveness Appropriation</td>
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<td><strong>411700</strong> Loan Administrative Expense Appropriation</td>
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<td><strong>411800</strong> Reestimated Loan Subsidy Appropriation</td>
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<td><strong>411900</strong> Other Appropriations Realized</td>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
## Account Transaction Postings

### Account Number and Title: 411990 Other Appropriations Realized - International Monetary Fund

<table>
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### Account Number and Title: 411991 Other Appropriations Realized - International Monetary Fund - Reserve Tranche

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### Account Number and Title: 411992 Other Appropriations Realized - International Monetary Fund - Letter of Credit

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### Account Number and Title: 411994 Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)

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### Account Number and Title: 412000 Anticipated Indefinite Appropriations

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<td>C604</td>
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<td>F116</td>
<td>C124</td>
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## Account Transaction Postings

**Account Number and Title:** 412100  
**Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation**

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<tbody>
<tr>
<td>A519</td>
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**Account Number and Title:** 412300  
**Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction**

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<tr>
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<td>A135AP</td>
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**Account Number and Title:** 412400  
**Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation**

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**Account Number and Title:** 412500  
**Loan Modification Adjustment Transfer Appropriation**

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**Account Number and Title:** 412600  
**Amounts Appropriated From Specific Invested TAFS - Receivable**

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<td>F374R</td>
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<td>A175</td>
<td>A519</td>
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**Account Number and Title:** 412700  
**Amounts Appropriated From Specific Invested TAFS - Payable**

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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.  
**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
# Fiscal Year 2020 Reporting

## SUPPLEMENT

### Section III

## U.S. Standard General Ledger

### Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>Amounts Appropriated From Specific Invested TAFS - Transfers-In</th>
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<th>Account Number and Title</th>
<th>Appropriation to Liquidate Contract Authority Withdrawn</th>
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<tr>
<th>Account Number and Title</th>
<th>Current-Year Contract Authority Realized</th>
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<th>Account Number and Title</th>
<th>Decreases to Indefinite Contract Authority</th>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Number and Title: 413400 Contract Authority Withdrawn

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### Account Number and Title: 413500 Contract Authority Liquidated

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<tr>
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<td>A170</td>
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<tr>
<td></td>
<td>A171</td>
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### Account Number and Title: 413600 Contract Authority To Be Liquidated by Trust Funds

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### Account Number and Title: 413700 Transfers of Contract Authority - Allocation

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<td>A179</td>
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### Account Number and Title: 413800 Appropriation to Liquidate Contract Authority

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### Account Number and Title: 413900 Contract Authority Carried Forward

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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<td><strong>414000</strong> Substitution of Borrowing Authority</td>
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<td>Debit</td>
<td>Credit</td>
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<td>A155 A159</td>
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<td><strong>414100</strong> Current-Year Borrowing Authority Realized</td>
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<tr>
<td>Debit</td>
<td>Credit</td>
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<td>A152 A154 F112</td>
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<tr>
<th>Account Number and Title:</th>
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<td><strong>414200</strong> Actual Repayment of Borrowing Authority Converted to Cash</td>
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<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
<td></td>
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<tr>
<td>F302</td>
<td>B120 B121 B135AP B137AP</td>
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<th>Account Number and Title:</th>
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<td><strong>414201</strong> Modification adjustment transfer of Borrowing Authority Converted to Cash</td>
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<td>Debit</td>
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<td><strong>414300</strong> Current-Year Decreases to Indefinite Borrowing Authority Realized</td>
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<td>A148 A158 F113</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Number and Title: 414500  Borrowing Authority Converted to Cash

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### Account Number and Title: 414600  Actual Repayments of Debt, Current-Year Authority

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<td>B120 B121AP B135AP</td>
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### Account Number and Title: 414700  Actual Repayments of Debt, Prior-Year Balances

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<td>B121 B131 B137AP</td>
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### Account Number and Title: 414800  Resources Realized From Borrowing Authority

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### Account Number and Title: 414900  Borrowing Authority Carried Forward

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### Account Number and Title: 415000  Reappropriations - Transfers-In

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

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<tr>
<th>Account Number and Title</th>
<th>415100</th>
<th>Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<th>Account Number and Title</th>
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<th>Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances</th>
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<thead>
<tr>
<th>Account Number and Title</th>
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<th>Transfers of Contract Authority - Non-Allocation</th>
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<thead>
<tr>
<th>Account Number and Title</th>
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<th>Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred</th>
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<th>Appropriation to Liquidate Contract Authority - Allocation - Transferred</th>
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<tbody>
<tr>
<td>Debit</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment. AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Number and Title: 415700
Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

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### Account Number and Title: 415730
Authority Made Available From Appropriations Previously Precluded From Obligation

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### Account Number and Title: 415800
Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

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### Account Number and Title: 415900
Repayment of Repayable Advances - Current-Year Authority

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### Account Number and Title: 415901
Repayment of Repayable Advances - Prior-Year Balances

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### Account Number and Title: 416000
Anticipated Transfers - Current-Year Authority

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* R = The USSGL transaction mentions ‘Reverse’ in the Comment.
* AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Allocations of Authority - Anticipated From Invested Balances

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#### Allocations of Realized Authority - To Be Transferred From Invested Balances

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#### Allocations of Realized Authority - Transferred From Invested Balances

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<th>Debit</th>
<th>Credit</th>
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<tr>
<td>416700</td>
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#### Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

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#### Transfers - Current-Year Authority

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<td></td>
<td>A157</td>
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#### Non-Allocation Transfers of Invested Balances - Receivable

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### U.S. Standard General Ledger
#### Account Transaction Postings

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<tr>
<td><strong>417200 Non-Allocation Transfers of Invested Balances - Payable</strong></td>
<td>A522 A538</td>
<td>A534</td>
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<tr>
<td><strong>417300 Non-Allocation Transfers of Invested Balances - Transferred</strong></td>
<td>A536</td>
<td>A538 F302</td>
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<tr>
<td><strong>417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts</strong></td>
<td>A181 A446 A450 A474</td>
<td>A180 A406 A442 A478</td>
</tr>
<tr>
<td><strong>417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund</strong></td>
<td>A444 A448 A472</td>
<td>A404 A440 A476 F302</td>
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<tr>
<td><strong>417600 Allocation Transfers of Prior-Year Balances</strong></td>
<td>A436 A444 A448 A454</td>
<td>A404 A432 A440 A452</td>
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<td>A438 A446 A450</td>
<td>A406 A434 A442 F302</td>
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### Account Transaction Postings

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<tr>
<th>Account Number and Title:</th>
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<th>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</th>
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<tr>
<td>Debit</td>
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<td>A476</td>
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<td>Debit</td>
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<td>Credit</td>
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<td>A474</td>
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<tr>
<th>Account Number and Title:</th>
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<th>Balance Transfers - Extension of Availability Other Than Reappropriations</th>
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<th>Balance Transfers - Unexpired to Expired</th>
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<td>Debit</td>
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## Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
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<th>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</th>
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<td>Debit</td>
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<th>Transfer of Obligated Balances</th>
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<tr>
<td>Debit</td>
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<td>Credit</td>
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<tr>
<td>A492R</td>
<td>A506</td>
<td>A540</td>
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<td>A496</td>
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<td>A544</td>
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<th>Account Number and Title:</th>
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<th>Balance Transfers-In - Expired to Expired</th>
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<thead>
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<th>Account Number and Title:</th>
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<th>Balance Transfers-Out - Expired to Expired</th>
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<tr>
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<td>Credit</td>
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<th>Account Number and Title:</th>
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<th>Transfer of Expired Expenditure Transfers - Receivable</th>
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<tr>
<td>Debit</td>
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<td>A458</td>
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<thead>
<tr>
<th>Account Number and Title:</th>
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<th>Total Actual Resources - Collected</th>
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<tbody>
<tr>
<td>Debit</td>
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<td>Credit</td>
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<tr>
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# Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>Description</th>
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<tr>
<td>420190 Total Actual Resources - Collected - International Monetary Fund</td>
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<td>420800 Adjustment to Total Resources - Disposition of Canceled Payables</td>
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<td>D145</td>
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<tr>
<td>421000 Anticipated Reimbursements and Other Income</td>
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<td>A702 F116</td>
<td>A706 A708 C182 C650 F112</td>
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<tr>
<td>421200 Liquidation of Deficiency -Offsetting Collections</td>
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<tr>
<td>421500 Anticipated Expenditure Transfers from Trust Funds</td>
<td></td>
<td>A114 F116</td>
<td>A498 F112</td>
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### Account Transaction Postings

**Account Number and Title:** 422200  **Unfilled Customer Orders With Advance**

<table>
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<td>A710</td>
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<td>F110</td>
<td>F382</td>
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**Account Number and Title:** 422500  **Expenditure Transfers From Trust Funds - Receivable**

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<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>A498</td>
<td>D144</td>
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<tr>
<td>F372R</td>
<td>F384R</td>
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<tr>
<td>A499</td>
<td>A502</td>
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<tr>
<td>D144R</td>
<td>F372</td>
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<td>F384</td>
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**Account Number and Title:** 423000  **Unfilled Customer Orders Without Advance - Transferred**

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**Account Number and Title:** 423100  **Unfilled Customer Orders With Advance - Transferred**

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<tbody>
<tr>
<td>A554</td>
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<td></td>
<td>A552</td>
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<td>F382R</td>
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**Account Number and Title:** 423200  **Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred**

<table>
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<tbody>
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<td>A542</td>
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**Account Number and Title:** 423300  **Reimbursements and Other Income Earned - Receivable - Transferred**

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<tr>
<td>A542</td>
<td>F386</td>
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<td>F386R</td>
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### U.S. Standard General Ledger

#### Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title</th>
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<td>A542 F388</td>
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<thead>
<tr>
<th>Account Number and Title</th>
<th>424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected</th>
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<td><strong>Debit</strong></td>
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<th>Account Number and Title</th>
<th>425100 Reimbursements and Other Income Earned - Receivable</th>
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<tr>
<td><strong>Debit</strong></td>
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<tr>
<td>A714 A715 C430 F386R</td>
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<th>425200 Reimbursements and Other Income Earned - Collected</th>
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<tr>
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<tr>
<td>A251 A710 C186</td>
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<td>A708 C185 C753</td>
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<th>Account Number and Title</th>
<th>425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</th>
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<tr>
<td><strong>Debit</strong></td>
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<th>Account Number and Title</th>
<th>425500 Expenditure Transfers from Trust Funds - Collected</th>
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<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
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<th>Debit</th>
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<tbody>
<tr>
<td>426000 Actual Collections of Governmental-Type Fees</td>
<td>C107, C109</td>
<td>C110, F302</td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td>C107, C109, C116, C117</td>
<td>C110, F302</td>
</tr>
<tr>
<td>426200 Actual Collections of Loan Principal</td>
<td>C107, C109</td>
<td>F302</td>
</tr>
<tr>
<td>426300 Actual Collections of Loan Interest</td>
<td>C107, C109, C154</td>
<td>F302</td>
</tr>
<tr>
<td>426400 Actual Collections of Rent</td>
<td>C109</td>
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<tr>
<td>426500 Actual Collections From Sale of Foreclosed Property</td>
<td>C109, C612, C614, C616, C628</td>
<td>F302</td>
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# U.S. Standard General Ledger
## Account Transaction Postings

### Account Number and Title: 426600  Other Actual Business-Type Collections From Non-Federal Sources

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<td>C646</td>
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### Account Number and Title: 426700  Other Actual Governmental-Type Collections From Non-Federal Sources

<table>
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<tbody>
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### Account Number and Title: 426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

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### Account Number and Title: 427100  Actual Program Fund Subsidy Collected

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### Account Number and Title: 427300  Interest Collected From Treasury

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<td>Actual Collections From Liquidating Fund</td>
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<tr>
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<td><strong>Debit</strong></td>
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- **Debit**:  
- **Credit**: F302

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>Description</th>
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<tbody>
<tr>
<td>427600</td>
<td>Actual Collections From Financing Fund</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
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<td><strong>Credit</strong></td>
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- **Debit**: C107, C109
- **Credit**: F302

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<thead>
<tr>
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<th>Description</th>
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<tbody>
<tr>
<td>427700</td>
<td>Other Actual Collections - Federal</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Credit</strong></td>
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- **Debit**: B121AP, C107, C140, C647
- **Credit**: C110, F302

- **Debit**: B135, C109, C646

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<thead>
<tr>
<th>Account Number and Title</th>
<th>Description</th>
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<tbody>
<tr>
<td>428300</td>
<td>Interest Receivable From Treasury</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
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- **Debit**: C416
- **Credit**: C140

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<tbody>
<tr>
<td>428500</td>
<td>Receivable From the Liquidating Fund</td>
</tr>
<tr>
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<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
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- **Debit**: C412

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<tr>
<td>428700</td>
<td>Other Federal Receivables</td>
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<tr>
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<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Credit</strong></td>
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- **Debit**: C415, C416, C648, C650, F388R
- **Credit**: C140, C647, F388

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## Part 1
### Fiscal Year 2020 Reporting
#### SUPPLEMENT
##### U.S. Standard General Ledger
###### Account Transaction Postings

<table>
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<tbody>
<tr>
<td>429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
<td>E113</td>
<td>F302</td>
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<tr>
<td>429500 Adjustments to the Exchange Stabilization Fund (ESF)</td>
<td>D575 D591 D592 D595 D604</td>
<td>D573 D594 D606</td>
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<tr>
<td>429590 Adjustments to the International Monetary Fund</td>
<td>H438 H446</td>
<td>H440 H449</td>
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<tr>
<td>431000 Anticipated Recoveries of Prior-Year Obligations</td>
<td>A138 A140 F116</td>
<td>C130 C136 D134 F112 C132 D110 D308AP</td>
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<tr>
<td>432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</td>
<td>D140 D144R F334</td>
<td>D142 D144 F334</td>
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<tr>
<td>435000 Canceled Authority</td>
<td>D145</td>
<td>F119 F120 F128AP</td>
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**Bulletin No. 2020-21** III AP - 65 **August 2020**
### Part 1
#### Fiscal Year 2020 Reporting

**SUPPLEMENT**

**Section III**

**U.S. Standard General Ledger**

**Account Transaction Postings**

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<tr>
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<td>Partial or Early Cancellation of Authority</td>
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<td>F301AP</td>
<td>Debit</td>
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<td>F390</td>
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<td>F122</td>
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<tr>
<td>435190</td>
<td>Partial Cancellation of Authority - International Monetary Fund</td>
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<table>
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<th>Description</th>
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<td>435400</td>
<td>Appropriation Withdrawn</td>
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<tbody>
<tr>
<td>435500</td>
<td>Cancellation of Appropriation From Unavailable Receipts</td>
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<td>Cancellation of Appropriation From Invested Balances</td>
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<td>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
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III AP - 66

August 2020
### Account Number and Title: 436000 Appropriation Purpose Fulfilled - Balance Not Available

<table>
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### Account Number and Title: 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

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### Account Number and Title: 438300 Temporary Reduction - Prior-Year Balances

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<tbody>
<tr>
<td>F360</td>
<td>F362</td>
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### Account Number and Title: 438400 Temporary Reduction/Cancellation Returned by Appropriation

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<td>F391</td>
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<td>F364</td>
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### Account Number and Title: 438500 Temporary Sequester Returned for Cancellation

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<tbody>
<tr>
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## Account Transaction Postings

### Account Number and Title: 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

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### Account Number and Title: 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

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### Account Number and Title: 439000 Reappropriations - Transfers-Out

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### Account Number and Title: 439100 Adjustments to Indefinite Appropriations

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### Account Number and Title: 439200 Permanent Reduction - New Budget Authority

<table>
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<td>F302</td>
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<tr>
<td>F304</td>
<td>A133</td>
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<tr>
<td>F306</td>
<td>A136</td>
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<tr>
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<td>A132</td>
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### Account Number and Title: 439300 Permanent Reduction - Prior-Year Balances

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<tbody>
<tr>
<td>F302</td>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

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### Account Transaction Postings

#### 439400 Receipts Unavailable for Obligation Upon Collection

<table>
<thead>
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<tr>
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<td>A530</td>
<td>B126AP</td>
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#### 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

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<td>A128R</td>
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#### 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

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#### 439600 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

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#### 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

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<tr>
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## U.S. Standard General Ledger

### Account Transaction Postings

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<th>Account Number and Title</th>
<th>Appropriations Temporarily Precluded From Obligation - Prior-Year</th>
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<th>Account Number and Title</th>
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<td>Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</td>
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### Account Transaction Postings

#### Account Number and Title: 443000 Unapportioned Authority - OMB Deferral

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#### Account Number and Title: 445000 Unapportioned Authority

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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

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*R = The USSGL transaction mentions ‘Reverse’ in the Comment.*

*AP = The USSGL transaction mentions ‘Also Post’ in the Comment.*
### Part 1
**Fiscal Year 2020 Reporting**

**SUPPLEMENT**

**Section III**

**U.S. Standard General Ledger**

**Account Transaction Postings**

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Account Number and Title: 462000  Unobligated Funds Exempt From Apportionment

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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.

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**Bulletin No. 2020-21**  **III AP - 74**  **August 2020**
### Account Transaction Postings

#### Account Number and Title: 462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)

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**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

#### Section III

**U.S. Standard General Ledger**

**Anticipated Resources - Programs Exempt From Apportionment**

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**Commitments - Programs Subject to Apportionment**

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**Commitments - Programs Exempt From Apportionment**

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**Undelivered Orders - Obligations, Unpaid**

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.

AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Number and Title: 480200  Undelivered Orders - Obligations, Prepaid/Advanced

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### Account Number and Title: 483100  Undelivered Orders - Obligations Transferred, Unpaid

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### Account Number and Title: 487100  Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

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### Account Number and Title: 487200  Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

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### Account Number and Title: 488100  Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

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**R = The USSGL transaction mentions ‘Reverse’ in the Comment.**

**AP = The USSGL transaction mentions ‘Also Post’ in the Comment.**

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Bulletin No. 2020-21 August 2020
## Account Transaction Postings

### Account Number and Title: 488200
#### Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.

Bulletin No. 2020-21 III AP - 78 August 2020
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
AP = The USSGL transaction mentions ‘Also Post’ in the Comment.
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### Account Transaction Postings

#### Account Number and Title: 531100 Interest Revenue - Investments

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#### Account Number and Title: 531300 Interest Revenue - Subsidy Amortization

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#### Account Number and Title: 531400 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

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#### Account Number and Title: 531500 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

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<td></td>
<td>F336</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### U.S. Standard General Ledger

#### Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>Description</th>
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<td>531700</td>
<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
<td>D402 D424 D436 D438</td>
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<td>C611 D402R H301</td>
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<td>531900</td>
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<td>Penalties and Fines Revenue</td>
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<td>Contra Revenue for Administrative Fees</td>
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<td>540000</td>
<td>Funded Benefit Program Revenue</td>
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<td>A186 C109 C416 C422 A715 C190 C420 F44AP</td>
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### Account Transaction Postings

**Account Number and Title:** 550000  **Insurance and Guarantee Premium Revenue**

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**Account Number and Title:** 550900  **Contra Revenue for Insurance and Guarantee Premium Revenue**

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**Account Number and Title:** 560000  **Donated Revenue - Financial Resources**

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**Account Number and Title:** 560900  **Contra Revenue for Donations - Financial Resources**

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**Account Number and Title:** 561000  **Donated Revenue - Non-Financial Resources**

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**Account Number and Title:** 561900  **Contra Donated Revenue - Nonfinancial Resources**

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**R = The USSGL transaction mentions ‘Reverse’ in the Comment.**

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### Account Transaction Postings

#### Account Number and Title: 564000
**Forfeiture Revenue - Cash and Cash Equivalents**

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#### Account Number and Title: 564900
**Contra Forfeiture Revenue - Cash and Cash Equivalents**

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<th>Debit</th>
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#### Account Number and Title: 565000
**Forfeiture Revenue - Forfeitures of Property**

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#### Account Number and Title: 565900
**Contra Forfeiture Revenue - Forfeitures of Property**

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#### Account Number and Title: 570000
**Expended Appropriations**

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## Part 1
### Fiscal Year 2020 Reporting

#### SUPPLEMENT

<table>
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<tr>
<th>Account Number and Title:</th>
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<th>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</th>
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<th>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td>D310R</td>
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<thead>
<tr>
<th>Account Number and Title:</th>
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<th>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</th>
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<tbody>
<tr>
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<th>Account Number and Title:</th>
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<th>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</th>
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<th>Financing Sources Transferred In Without Reimbursement</th>
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<th>Financing Sources Transferred Out Without Reimbursement</th>
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<td><strong>Debit</strong></td>
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### Part 1
#### Fiscal Year 2020 Reporting
##### SUPPLEMENT
#### U.S. Standard General Ledger
##### Account Transaction Postings

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<th>Account Number and Title: 575000</th>
<th>Expenditure Financing Sources - Transfers-In</th>
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<td>A458, A510, C109, C415, A498, A511, C403, D144</td>
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# U.S. Standard General Ledger

## Account Transaction Postings

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<th>Non-Expenditure Financing Sources - Transfers-In - Other</th>
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<th>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</th>
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<th>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</th>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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## Account Transaction Postings

### 577500 Non-Budgetary Financing Sources Transferred In

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### 577600 Non-Budgetary Financing Sources Transferred Out

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### 578000 Imputed Financing Sources

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### 579000 Other Financing Sources

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### 579100 Adjustment to Financing Sources - Credit Reform

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### 579200 Financing Sources To Be Transferred Out - Contingent Liability

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### Fiscal Year 2020 Reporting
#### U.S. Standard General Ledger
#### Account Transaction Postings

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<th>Account Number and Title:</th>
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### Account Transaction Postings

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### Account Transaction Postings

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### U.S. Standard General Ledger

#### Account Transaction Postings

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<th>Account Number and Title:</th>
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#### Account Number and Title: 589200 Tax Revenue Refunds - Corporate

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#### Account Number and Title: 589300 Tax Revenue Refunds - Unemployment

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#### Account Number and Title: 589400 Tax Revenue Refunds - Excise

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#### Account Number and Title: 589500 Tax Revenue Refunds - Estate and Gift

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#### Account Number and Title: 590000 Other Revenue

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**Fiscal Year 2020 Reporting**

**U.S. Standard General Ledger**

**Section III**

**Part 1**

**SUPPLEMENT**

**Account Transaction Postings**
### Account Transaction Postings

#### Account Number and Title: 590900 Contra Revenue for Other Revenue

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#### Account Number and Title: 591900 Revenue and Other Financing Sources - Cancellations

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#### Account Number and Title: 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)

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#### Account Number and Title: 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise

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#### Account Number and Title: 592300 Valuation Change in Investments - Beneficial Interest in Trust

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#### Account Number and Title: 599000 Collections for Others - Statement of Custodial Activity

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<th>Account Number and Title:</th>
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<th>Offset to Non-Entity Collections - Statement of Changes in Net Position</th>
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### Account Number and Title: 610000 Operating Expenses/Program Costs

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### Account Number and Title: 619000 Contra Bad Debt Expense - Incurred for Others

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### Account Number and Title: 619900 Adjustment to Subsidy Expense

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### Account Number and Title: 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank

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<td>B109</td>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

**AP** = The USSGL transaction mentions ‘Also Post’ in the Comment.
### Account Transaction Postings

**Part 1**

**Supplement**

**U.S. Standard General Ledger**

**Account Transaction Postings**

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<td>633000</td>
<td>Other Interest Expenses</td>
<td>B109 B416 B418 D612 D614</td>
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<td>Remuneration Interest</td>
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<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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**R** = The USSGL transaction mentions ‘Reverse’ in the Comment.

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### Account Transaction Postings

#### Account Number and Title: 660000  
**Applied Overhead**

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#### Account Number and Title: 661000  
**Cost Capitalization Offset**

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#### Account Number and Title: 671000  
**Depreciation, Amortization, and Depletion**

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#### Account Number and Title: 672000  
**Bad Debt Expense**

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#### Account Number and Title: 673000  
**Imputed Costs**

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#### Account Number and Title: 679000  
**Other Expenses Not Requiring Budgetary Resources**

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<th>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</th>
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<td>F338 H301</td>
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<td>C610</td>
<td>C626 C632 C646 E602</td>
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<td>Account Number and Title:</td>
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<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
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</tr>
<tr>
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<td>H301</td>
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<th>Gains on Disposition of Borrowings</th>
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<tbody>
<tr>
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<tr>
<td>F338</td>
<td>H301</td>
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<th>Gains on Changes in Long-Term Assumptions - From Experience</th>
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<th>Losses on Changes in Long-Term Assumptions - From Experience</th>
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<tr>
<th>Account Number and Title:</th>
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<th>Account Number and Title:</th>
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<td><strong>Debit</strong></td>
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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

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<td>F338 H301</td>
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<td>C613 D574 D578 D610</td>
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<td>C604 C618 C624 C708 C755</td>
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R = The USSGL transaction mentions ‘Reverse’ in the Comment.
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### Account Transaction Postings

#### Account Number and Title: 721200 Losses on Disposition of Borrowings

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#### Account Number and Title: 727100 Gains on Changes in Long-Term Assumptions

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#### Account Number and Title: 727200 Losses on Changes in Long-Term Assumptions

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#### Account Number and Title: 728000 Unrealized Losses

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#### Account Number and Title: 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)

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### Account Transaction Postings

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<td>H402  H440  H449</td>
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<td></td>
<td><strong>Credit</strong></td>
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<td>729100</td>
<td>Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</td>
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<td><strong>Debit</strong></td>
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<td>D612  D614</td>
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<td>729200</td>
<td>Other Losses From Impairment of Assets</td>
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<td><strong>Debit</strong></td>
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<td>C613</td>
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<tr>
<td>730000</td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
<td>D550  F338  H301</td>
</tr>
<tr>
<td></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td></td>
<td>F340  H300</td>
</tr>
<tr>
<td>740000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
<td>D306  D312  F338  H301</td>
</tr>
<tr>
<td></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td></td>
<td>D308  D310  F340  H300</td>
</tr>
<tr>
<td>740100</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td></td>
<td><strong>Debit</strong></td>
</tr>
<tr>
<td></td>
<td>D306  D532  F338  H301</td>
</tr>
<tr>
<td></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td></td>
<td>D308  D310  F340  H300</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>740500</th>
<th>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>D306</td>
<td>D308</td>
</tr>
<tr>
<td></td>
<td>D312</td>
<td>D310</td>
</tr>
<tr>
<td></td>
<td>F338</td>
<td>F340</td>
</tr>
<tr>
<td></td>
<td>H301</td>
<td>H300</td>
</tr>
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<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>750000</th>
<th>Distribution of Income - Dividend</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>C435AP</td>
<td>C437</td>
</tr>
<tr>
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<td>C437</td>
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</tr>
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<td></td>
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<td>C149AP</td>
</tr>
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<td></td>
<td></td>
<td>C153AP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F125</td>
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<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>760000</th>
<th>Changes in Actuarial Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Credit</td>
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<tr>
<td></td>
<td>B426</td>
<td>B426R</td>
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<td></td>
<td>F338</td>
<td>F340</td>
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</table>

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>801000</th>
<th>Guaranteed Loan Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>G102</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F344</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F352</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>801500</th>
<th>Guaranteed Loan Level - Unapportioned</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>G104</td>
<td>G102</td>
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<table>
<thead>
<tr>
<th>Account Number and Title</th>
<th>802000</th>
<th>Guaranteed Loan Level - Apportioned</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>F346</td>
<td>G106</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G104</td>
</tr>
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</table>

*R = The USSGL transaction mentions ‘Reverse’ in the Comment.*

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### Account Transaction Postings

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>804000 Guaranteed Loan Level - Used Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
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<tr>
<td>F344</td>
<td>G106</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>804500 Guaranteed Loan Level - Unused Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td>F352</td>
<td>F346</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>805000 Guaranteed Loan Principal Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
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<tr>
<td>G108</td>
<td>G110</td>
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</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>805300 Guaranteed Loan New Disbursements by Lender</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td>F348</td>
<td>G108</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>806500 Guaranteed Loan Collections, Defaults, and Adjustments</th>
</tr>
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<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
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<tr>
<td>G110</td>
<td>F350</td>
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</table>

<table>
<thead>
<tr>
<th>Account Number and Title:</th>
<th>807000 Guaranteed Loan Cumulative Disbursements by Lenders</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Debit</strong></td>
<td><strong>Credit</strong></td>
</tr>
<tr>
<td>F350</td>
<td>F348</td>
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</tbody>
</table>

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 Bulletin No. 2020-21    III AP - 106    August 2020
### Account Transaction Postings

**Account Number and Title:** 809100  Partial or Early Cancellation of Authority

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>E204</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F301</td>
</tr>
<tr>
<td></td>
<td>F390AP</td>
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</tbody>
</table>

**Account Number and Title:** 809200  Offset for Partial or Early Cancellation of Authority

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>F301</td>
<td></td>
</tr>
<tr>
<td>F390AP</td>
<td></td>
</tr>
<tr>
<td></td>
<td>E204</td>
</tr>
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</table>

**Account Number and Title:** 880100  Offset for Purchases of Assets

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>C132R</td>
<td>C134R</td>
</tr>
<tr>
<td></td>
<td>B152AP</td>
</tr>
<tr>
<td></td>
<td>B402AP</td>
</tr>
<tr>
<td></td>
<td>B406AP</td>
</tr>
</tbody>
</table>

**Account Number and Title:** 880200  Purchases of Property, Plant, and Equipment

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>B402AP</td>
<td>B604AP</td>
</tr>
<tr>
<td>B406AP</td>
<td>D134AP</td>
</tr>
<tr>
<td></td>
<td>C132R</td>
</tr>
</tbody>
</table>

**Account Number and Title:** 880300  Purchases of Inventory and Related Property

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>B402AP</td>
<td>B430AP</td>
</tr>
<tr>
<td>B406AP</td>
<td>B438AP</td>
</tr>
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<td></td>
<td>C132R</td>
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</table>

**Account Number and Title:** 880400  Purchases of Assets - Other

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>B152AP</td>
<td>B406AP</td>
</tr>
<tr>
<td>B402AP</td>
<td>B604AP</td>
</tr>
<tr>
<td></td>
<td>C132R</td>
</tr>
</tbody>
</table>

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Part 1, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies’ systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the Financial Report of the United States Government. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute “color” would be “red” or “blue.” If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note:

Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, “Downward Adjustments of Prior-Year Unpaid Undelivered Orders–Obligations, Recoveries,” 487200, “Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders–Obligations, Refunds Collected,” 497100, “Downward Adjustments of Prior-Year Unpaid Delivered Orders–Obligations, Recoveries,” and 497200, “Downward Adjustments of Prior-Year Paid Delivered Orders–Obligations, Refunds Collected.” However, at year-end these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, “Undelivered Orders–Obligations, Unpaid,” 480200, “Undelivered Orders–Obligations, Prepaid/Advanced,” 490100, “Delivered Orders–Obligations, Unpaid,” and 490200, “Delivered Orders–Obligations, Paid.” Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.
### U.S. Standard General Ledger - Account Attribute Definition Report

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Short Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Chars</th>
<th>Reference</th>
<th>Supplied By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anticipated Indicator</td>
<td>Anticipated</td>
<td>Indicates that the transaction is expected or anticipated to occur in the current fiscal year.</td>
<td>N - No, Y - Yes</td>
<td>1/A</td>
<td>USSGL</td>
<td>USSGL</td>
</tr>
<tr>
<td>Apportionment Category B Program Code</td>
<td>Apport Cat B</td>
<td>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.</td>
<td>#### - Apportionment Category B Program Code</td>
<td>4/N</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Apportionment Category Code</td>
<td>Apport Cat</td>
<td>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).</td>
<td>A - Category A - Quarterly Apportionments, B - Category B - Apportionments other than quarterly, E - Exempt from Apportionment</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Authority Type Code</td>
<td>Auth Type Code</td>
<td>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.</td>
<td>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 Offseting Collections</td>
<td>1/A</td>
<td>OMB Circ. No. A-11, TFM 2-4200</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Availability Time Indicator</td>
<td>Avail Time</td>
<td>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.</td>
<td>A - Available in current period, S - Available in subsequent period</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>BEA Category Indicator</td>
<td>BEA Cat</td>
<td>Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.</td>
<td>D - Discretionary, M - Mandatory</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Begin End Indicator</td>
<td>Begin/End</td>
<td>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.</td>
<td>B - Beginning Balance, E - Ending Balance</td>
<td>1/A</td>
<td>TFM</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Attribute Name</td>
<td>Short Name</td>
<td>Attribute Definition</td>
<td>Domain</td>
<td>System Chars</td>
<td>Reference</td>
<td>Supplied By</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------</td>
<td>--------</td>
<td>--------------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Borrowing Authority From the Public</td>
<td>Borrowing Authority From the Public</td>
<td>Definite Indefinite Borrowing Authority from the Public</td>
<td>D</td>
<td>1/C</td>
<td>MTS</td>
<td>TAS</td>
</tr>
<tr>
<td>Borrowing Authority From the Treasury</td>
<td>Borrowing Authority From the Treasury</td>
<td>Definite Indefinite Borrowing Authority</td>
<td>D</td>
<td>1/C</td>
<td>Treasury</td>
<td>TAS</td>
</tr>
<tr>
<td>Borrowing Source Code</td>
<td>Borrow Source</td>
<td>Indicates whether borrowing took place from the public, Treasury, or a federal financing bank.</td>
<td>F/P/T</td>
<td>1/A</td>
<td>TFM, OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Budgetary Impact Indicator</td>
<td>Budgetary Impact Indicator</td>
<td>Indicates whether financing resources and non-exchange revenue have an impact on the budget.</td>
<td>D</td>
<td>1/A</td>
<td>TFM</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Budgetary Proprietary Code</td>
<td>Budg/Prop</td>
<td>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.</td>
<td>A</td>
<td>1/A</td>
<td>OMB Circ. No. A-11, OMB Circ. No. A-136, TFM</td>
<td>USSGL</td>
</tr>
<tr>
<td>Contract Authority</td>
<td>Contract Authority</td>
<td>Definite or Indefinite Contract Authority</td>
<td>D</td>
<td>1/C</td>
<td>MTS</td>
<td>TAS</td>
</tr>
<tr>
<td>Credit Cohort Year</td>
<td>Cohort Yr</td>
<td>Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.</td>
<td>1001</td>
<td>4/N</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Custodial Noncustodial Indicator</td>
<td>Cust/Noncust</td>
<td>Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.</td>
<td>A</td>
<td>1/A</td>
<td>SFFAS #7, OMB Circ. No. A-136</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Debit Credit Indicator</td>
<td>Debit/Credit</td>
<td>Indicates whether the balance reported is a debit or credit.</td>
<td>C/D</td>
<td>1/A</td>
<td>OMB Circ. No. A-11, OMB Circ. No. A-136, TFM</td>
<td>Bulk File</td>
</tr>
</tbody>
</table>
### Part 1
**SUPPLEMENT**

#### Financial Reporting

**U.S. Standard General Ledger - Account Attribute Definition Report**

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Short Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Chars</th>
<th>Reference</th>
<th>Supplied By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disaster Emergency Fund Code</td>
<td>DEFC</td>
<td>Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title &quot;Disaster/Emergency/Wildfire Suppression&quot;, for example, will be replaced with the actual title identified by OMB such as &quot;Emergency PL 115-56.&quot;</td>
<td>A - Emergency PL 115-56, B - Emergency PL 115-72, C - Emergency PL 115-123, D - Emergency PL 115-254, E - Emergency PL 116-20, F - Emergency PL 116-26, G - Emergency PL 116-93, H - Disaster PL 116-93, I - Emergency PL 116-94, J - Wildfire Suppression PL 116-94, K - Emergency PL 116-113, L - Emergency PL 116-123, M - Emergency PL 116-127, N - Emergency PL 116-136, O - Nonemergency PLs 116-136 &amp; 116-139, P - Emergency PL 116-139, Q - Non Disaster or Emergency, R - Disaster/Emergency/Wildfire Suppression, S - Disaster/Emergency/Wildfire Suppression, T - Disaster/Emergency/Wildfire Suppression, U - Disaster/Emergency/Wildfire Suppression</td>
<td>1/A</td>
<td>OMB Guidance/TFM</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Exchange Nonexchange Code</td>
<td>Exch/Nonexch</td>
<td>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.</td>
<td>E - Exchange without associated costs, T - Nonexchange, X - Exchange</td>
<td>1/A</td>
<td>SFFAS #7, TFM</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Federal Non-Federal Code</td>
<td>Fed/NonFed</td>
<td>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).</td>
<td>E - Non Federal Exception, F - Federal, G - General Fund of the U.S. Government Only, N - Non Federal, Z - Non-Reciprocating Federal Activity</td>
<td>1/A</td>
<td>SFFAS #7, TFM</td>
<td>Bulk File</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger - Account Attribute Definition Report

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Short Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Chars</th>
<th>Reference</th>
<th>Supplied By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financing Account Code</td>
<td>Financing</td>
<td>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.</td>
<td>D - Direct, G - Guaranteed, N - Nonfinancing</td>
<td>1/A</td>
<td>SF 133, Schedule P</td>
<td>TAS</td>
</tr>
<tr>
<td>GTAS Fund Type Code</td>
<td>Fund Type</td>
<td>A classification established in law that describes an OMB account's relationship to the government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 1500).</td>
<td>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 &amp; 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 &amp; 8500-8999)</td>
<td>2/A</td>
<td>FAST Book</td>
<td>TAS</td>
</tr>
<tr>
<td>Normal Balance Indicator</td>
<td>Norm Bal</td>
<td>Normal condition of the balance in an USSGL account (debit or credit).</td>
<td>C - Credit, D - Debit</td>
<td>1/A</td>
<td>SF 133, Schedule P</td>
<td>USSGL</td>
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</table>
## U.S. Standard General Ledger - Account Attribute Definition Report

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Short Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Chars</th>
<th>Reference</th>
<th>Supplied By</th>
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</thead>
<tbody>
<tr>
<td>Prior Year Adjustment Code</td>
<td>PY Adj</td>
<td>Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.</td>
<td>B - 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</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Program Report Category Code</td>
<td>Program Rpt Cat</td>
<td>Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act.</td>
<td>## - Program Report Category Code</td>
<td>2/N</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Reduction Type Code</td>
<td>Reduction Type</td>
<td>The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.</td>
<td>ATB - Across The Board reduction, OTR - Reductions other than ATB and SEQ, SEQ - Sequestration, XXX - N.A.</td>
<td>3/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Reimbursable Flag Indicator</td>
<td>Reimb Flag</td>
<td>Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.</td>
<td>D - Direct, R - Reimbursable</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
</tr>
<tr>
<td>Reporting Type Code</td>
<td>Reporting Type Code</td>
<td>Indicates at the TAS level activity related to non-federal ownership interest or statutory dedication of specifically identified revenues to designated activities.</td>
<td>E - Dedicated Collection, F - Fiduciary, U - Undesignated</td>
<td>1/A</td>
<td>SFFAS 27</td>
<td>TAS</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger - Account Attribute Definition Report

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<th>Supplied By</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAS Status Code</td>
<td>TAS Status</td>
<td>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 &quot;new&quot; 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.</td>
<td>C - Canceled, E - Expired, U - Unexpired</td>
<td>1/A</td>
<td>OMB Circ. No. A-11</td>
<td>TAS</td>
</tr>
<tr>
<td>TAS Status Transitioning Code</td>
<td>Trans. Code</td>
<td>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</td>
<td>1/A</td>
<td>TFM</td>
<td>TAS</td>
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</tr>
<tr>
<td>Trading Partner Agency Identifier</td>
<td>Trading Ptnr</td>
<td>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)</td>
<td>3/N</td>
<td>FAST Book</td>
<td>Bulk File</td>
<td></td>
</tr>
<tr>
<td>Trading Partner Main Account Code</td>
<td>Trading Ptnr Main</td>
<td>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.)</td>
<td>4/N</td>
<td>FAST Book</td>
<td>Bulk File</td>
<td></td>
</tr>
<tr>
<td>Year of Budget Authority Indicator</td>
<td>Year of BA</td>
<td>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</td>
<td>3/A</td>
<td>OMB Circ. No. A-11</td>
<td>Bulk File</td>
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</table>
### USSGL Account Title
#### Other Cash - International Monetary Fund
- **Account Title**: Other Cash - International Monetary Fund
- **Account Code**: 136300
- **Budgetary Code**: 134400, 134200, 134100, 134000, 133500
- **Debit Code**: 133000

### USSGL Attributes
#### Reporting Type Code
- **Type Code**: A
- **Flag Code**: N

#### Financial Account Code
- **Account Code**: USS

#### TAS Status
- **Status Code**: B

#### Trans Code
- **Code**: A

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### USSGL Account Title
#### General Fund of the U.S. Governments Operating Cash
- **Account Title**: General Fund of the U.S. Governments Operating Cash
- **Account Code**: 101000
- **Budgetary Code**: 100500

### USSGL Attributes
#### Reporting Type Code
- **Type Code**: A
- **Flag Code**: N

#### Financial Account Code
- **Account Code**: USS

#### TAS Status
- **Status Code**: B

#### Trans Code
- **Code**: A

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### USSGL Account Title
#### Loan Receivable - International Monetary Fund
- **Account Title**: Loan Receivable - International Monetary Fund
- **Account Code**: 119400
- **Budgetary Code**: 119309, 119307, 119305

### USSGL Attributes
#### Reporting Type Code
- **Type Code**: A
- **Flag Code**: N

#### Financial Account Code
- **Account Code**: USS

#### TAS Status
- **Status Code**: B

#### Trans Code
- **Code**: A

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### USSGL Account Title
#### Foreign Currency - Domestic Equivalent Assets
- **Account Title**: Foreign Currency - Domestic Equivalent Assets
- **Account Code**: 125000
- **Budgetary Code**: 120500

### USSGL Attributes
#### Reporting Type Code
- **Type Code**: A
- **Flag Code**: N

#### Financial Account Code
- **Account Code**: USS

#### TAS Status
- **Status Code**: B

#### Trans Code
- **Code**: A

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### USSGL Account Title
#### Federal Reserve Bank of New York
- **Account Title**: Federal Reserve Bank of New York
- **Account Code**: 128000

### USSGL Attributes
#### Reporting Type Code
- **Type Code**: A
- **Flag Code**: N

#### Financial Account Code
- **Account Code**: USS

#### TAS Status
- **Status Code**: B

#### Trans Code
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### USSGL Account Title
#### Federal Reserve Bank of New York
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#### Federal Reserve Bank of New York
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<tr>
<td>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
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<tr>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<tr>
<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
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<td>Loans Receivable - Troubled Assets Relief Program</td>
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<td>Interest Receivable - Foreign Currency Denominated Assets</td>
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<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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<tr>
<td>U.S. Standard General Ledger - Attribute Table</td>
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<td>Improvements to Land</td>
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<td>E/F/U</td>
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<td>E/F/U</td>
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<td>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
<td>UT</td>
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<td>Foreign Investments</td>
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<td>E/F/U</td>
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<td>E/F/U</td>
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<td>E/F/U</td>
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<td>E/F/U</td>
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<td>E/F/U</td>
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<td>Buildings, Improvements, and Resistances</td>
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<td>E/F/U</td>
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<tr>
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### U.S. Standard General Ledger - Attribute Table

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**Note:** The table above contains information related to the U.S. Standard General Ledger - Attribute Table for Fiscal Year 2020 Reporting.
### U.S. Standard General Ledger - Attribute Table

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**Notes:**
- **DE** indicates Debit
- **CD** indicates Credit
- **D/P** indicates Debit/Paid
- **D/M** indicates Debit/Matched
- **B/P/X** indicates Borrow/Paid/Exempt
- **A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T** indicates Appropriation/Board/Capital/Debt/Employment/Federal/Government/Housing/International/Job/Kingdom/Low/Military/Non/Political/Paying/Repayment/State/Tax/Union/Value
- **EG** indicates Exempt
- **E/F/U** indicates Exempt/Federal/Unrelated
- **E/U** indicates Exempt/Unrelated
- **A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T** indicates Appropriation/Board/Capital/Debt/Employment/Federal/Government/Housing/International/Job/Kingdom/Low/Military/Non/Political/Paying/Repayment/State/Tax/Union/Value
- **U** indicates Unrelated
- **N** indicates None
- **D** indicates Debit
- **C** indicates Credit
- **P** indicates Paid
- **M** indicates Matched
- **X** indicates Exempt

**Section IV**

Bulletin No. 2020-15  
N AT - B  
June 2020
## U.S. Standard General Ledger - Attribute Table

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**Notes:**
- **USSGL Account Title:** The account title is associated with the USSGL attribute table.
- **Fund Type:** Indicates the type of fund associated with the account.
- **Reporting Type Code:** Specifies how the account is reported.
- **Financial Account Code:** Indicates the financial account code associated with the account.
- **TAS Status:** Indicates the status of the account within the TAS system.
- **Trans Code:** Indicates the transaction code associated with the account.
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Part 1
SUPPLEMENT

Fiscal Year 2020 Reporting

Bulletin No. 2020-15  
IV AT - 26  
June 2020
### U.S. Standard General Ledger - Attribute Table

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- **TEAR**: Time Estimated Reimbursable
- **Budget Type Code**: Budget Type Code
- **Fund Type Code**: Fund Type Code
- **Reporting Type Code**: Reporting Type Code
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Part 1, Section V: USSGL Crosswalks to Standard
External Reports

This section includes crosswalks for use in Fiscal Year 2020 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:

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<td>Statement of Changes in Net Position (SCNP)</td>
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## Part 1

**SUPPLEMENT**

### USSGL Crosswalk - Balance Sheet

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### USSGL Crosswalk - Balance Sheet

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## USSGL Crosswalk - Balance Sheet

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### USSGL Crosswalk - Balance Sheet

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**14 Other (Note 12)**
- 141000 Advances and Prepayments | E | N |
- 1499000 Other Assets | E | N |
- 1499500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N |

**15 Total assets**
This line is calculated. Equals the sum of lines 6 through 14.
### USSGL Crosswalk - Balance Sheet

#### Part 1

**SUPPLEMENT**

**Section V**

**Fiscal Year 2020 Reporting**

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### USSGL Crosswalk - Balance Sheet

**Fiscal Year 2020 Reporting**  
**Section V**

**USSGL Crosswalk - Balance Sheet**

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### USSGL Crosswalk - Balance Sheet

#### Fiscal Year 2020 Reporting

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## USSGL Crosswalk - Balance Sheet

### Fiscal Year 2020 Reporting

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## USSGL Crosswalk - Balance Sheet

### Section V

#### Fiscal Year 2020 Reporting

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<td>F</td>
<td>U</td>
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</tr>
<tr>
<td>33</td>
<td>880200</td>
<td>Purchases of Property, Plant, and Equipment</td>
<td>E</td>
<td>F</td>
<td>U</td>
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</tr>
<tr>
<td>33</td>
<td>880300</td>
<td>Purchases of Inventory and Related Property</td>
<td>E</td>
<td>F</td>
<td>U</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>880400</td>
<td>Purchases of Assets - Other</td>
<td>E</td>
<td>F</td>
<td>U</td>
<td></td>
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</tbody>
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### 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.
### Part 1

**SUPPLEMENT**

#### USSGL Crosswalk - Balance Sheet (Optional)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
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<th>Begin/End Fed/NonFed</th>
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<th>Reporting Type Code</th>
<th>Addl. Info.</th>
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#### 2.1 Federal investments (Note 5)

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#### 2.2 Interest receivable - investments (Note 5)

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#### 3 Accounts receivable, net (Note 6)

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#### 3.2 Accounts receivable, capital transfers

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#### 3.3 Benefit program contributions receivable

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<tr>
<td>3.3</td>
<td>132100</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
<td>E</td>
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<td>EG</td>
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#### 3.4 Accounts receivable, net

<table>
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### USSGL Crosswalk - Balance Sheet (Optional)

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<tr>
<td>3.5 Transfers receivable</td>
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<tr>
<td>3.5 139000</td>
<td>Appropriated Dedicated Collections Receivable</td>
<td>E F</td>
<td>ES/ET/US/UT</td>
<td>E/U</td>
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<td>4 Loans receivable</td>
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<td>4.1 Interest receivable - loans and not otherwise classified</td>
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<td>4.2 Loans receivable</td>
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<td>5 Other Assets (Note 12)</td>
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<tr>
<td>5.1 Advances to others and prepayments</td>
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<td>5.2 Other assets</td>
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<td>5.2 199000</td>
<td>Other Assets</td>
<td>E F</td>
<td>GA</td>
<td>E/U</td>
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<td>5.3 Asset for agency’s custodial and non-entity liabilities</td>
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<td>GA</td>
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<td>6 Total Intra-governmental</td>
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<td>7 Cash and other monetary assets (Note 4)</td>
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<td>General Fund of the U.S. Government's Operating Cash</td>
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<td>GA/MR</td>
<td>U</td>
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<tr>
<td>7 110300</td>
<td>Restricted Operating Cash</td>
<td>E N</td>
<td>GA/MR</td>
<td>U</td>
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<td>7 110900</td>
<td>Checks outstanding</td>
<td>E N</td>
<td>GA/MR</td>
<td>U</td>
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<td>7 113500</td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
<td>E N</td>
<td>DF</td>
<td>E/U</td>
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<td>7 114500</td>
<td>Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account</td>
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<td>GA/MR</td>
<td>U</td>
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<td>7 119900</td>
<td>Other Cash - International Monetary Fund</td>
<td>E</td>
<td>EG</td>
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<td>7 119305</td>
<td>International Monetary Fund - Letter of Credit</td>
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<td>EG</td>
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<td>7 119306</td>
<td>International Monetary Fund - Receivable/Payable Currency Valuation Adjustment</td>
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<td>EG</td>
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<td>7 11933</td>
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<td>Foreign Currency Denominated Equivalent Assets</td>
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<td>Interest Receivable on Special Drawing Rights (SDR)</td>
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<td>EP</td>
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<td>E</td>
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<td>Fund Type</td>
<td>Reporting Type Code</td>
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<td>Seized Cash Deposited</td>
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<td>Loans Receivable - International Monetary Fund</td>
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<td>EG</td>
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<tr>
<td>9</td>
<td>135990</td>
<td>Allowance for Loss on Loans Receivable - International Monetary Fund</td>
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<td>EG</td>
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<tr>
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<td>Begin/End</td>
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<td>Fund Type</td>
<td>Reporting Type Code</td>
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<td>10</td>
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<td>Operating Materials and Supplies in Development</td>
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### USSGL Crosswalk - Balance Sheet (Optional)

#### Part 1: Fiscal Year 2020 Reporting

**Section V: USSGL Crosswalk - Balance Sheet (Optional)**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
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<td>12</td>
<td>167100</td>
<td>Discount on Foreign Investments</td>
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<td>EP</td>
<td>E</td>
<td></td>
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<tr>
<td>12</td>
<td>167200</td>
<td>Premium on Foreign Investments</td>
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<td>E</td>
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<tr>
<td>12</td>
<td>167900</td>
<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
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<td>15</td>
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<td>Total with the public</td>
<td>This line is calculated. Equals the sum of lines 7 through 14.</td>
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<td>16</td>
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<td>Total assets</td>
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<td>17</td>
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<td>Liabilities (Note 13)</td>
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<tr>
<td>18</td>
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<td>Intra-governmental</td>
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<tr>
<td>18</td>
<td>201000</td>
<td>Liability for Fund Balance With Treasury</td>
<td>E F</td>
<td>GA</td>
<td>U</td>
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</tr>
<tr>
<td>18</td>
<td>209010</td>
<td>Liability for Fund Balance While Awaiting a Warrant</td>
<td>E F</td>
<td>GA</td>
<td>U</td>
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<td>19</td>
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<td>Accounts payable</td>
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### USSGL Crosswalk - Balance Sheet (Optional)

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<td>20</td>
<td>Federal debt and interest payable (Note 14)</td>
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<td>20.2</td>
<td>Interest payable - debt</td>
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<td>Debt associated with loans (Note 14)</td>
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<td>21.2</td>
<td>Loans payable</td>
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<td>22</td>
<td>Other Liabilities (Notes 15 and 17)</td>
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<td>Other liabilities (without reciprocals) (Note 15)</td>
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<td>22.2</td>
<td>241000</td>
<td>Liability for Clearing Accounts</td>
<td>E Z</td>
<td>CF</td>
<td>E/U</td>
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<td>22.3</td>
<td>Other Liabilities (Note 17)</td>
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<td>Other Liabilities - Reductions</td>
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<td>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17)</td>
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## USSGL Crosswalk - Balance Sheet (Optional)

**Fiscal Year 2020 Reporting**

### Section V

#### Part 1

**SUPPLEMENT**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
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#### 23 Total Intra-governmental

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**With the public**

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<th>Fed/NonFed</th>
<th>Fund Type</th>
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<th>Addl. Info.</th>
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### USSGL Crosswalk - Balance Sheet (Optional)

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<th>Fed/NonFed</th>
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<td>Insurance and guarantee program liabilities</td>
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<td>Other liabilities (Notes 17, 18, and 19)</td>
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<tr>
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<td>N</td>
<td>GA</td>
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<td>32</td>
<td>219220</td>
<td>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</td>
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<td>Allocation of Special Drawing Rights (SDRs)</td>
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<td>241000</td>
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<td>N</td>
<td>CF</td>
<td>E/U</td>
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<td>Total with the public</td>
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<td>Commitments and Contingencies (Note 19)</td>
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<td>Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated)</td>
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#### Unexpendable Appropriations - Funds from Dedicated Collections

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<th>Line No.</th>
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<th>USSGL Account Title</th>
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<td>Unexpendable Appropriations - Appropriations Received</td>
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<td>CF/DF/EC/EG/EM/EPE/ER/ES/ET/</td>
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<td>Unexpendable Appropriations - Transfers-In</td>
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<td>CF/DF/EC/EG/EM/EPE/ER/ES/ET/</td>
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<td>36.1</td>
<td>310500</td>
<td>Unexpendable Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
<td>E</td>
<td>G</td>
<td>CF/DF/EC/EG/EM/EPE/ER/ES/ET/</td>
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<td>Unexpendable Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
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<td>Unexpendable Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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#### Cumulative results of operations - Funds from Dedicated Collections

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<td>Appropriated Dedicated Collections to be Transferred Out</td>
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### USSGL Crosswalk - Balance Sheet (Optional)

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### Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated)

#### 37 Unexpended appropriations - Funds other than those from Dedicated Collections

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<th>USSGL Acct.</th>
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<td>37.1</td>
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<td>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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### 37.2 Cumulative results of operations - Funds other than those from Dedicated Collections

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<td>Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government</td>
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Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

Section V
USSGL Crosswalk - Balance Sheet (Optional)

Line USSGL
No. Acct.
USSGL Account Title
37.2 571300

37.2 572000
37.2 573000
37.2 573500
37.2 573600
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574500
575000
575500

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579001

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589000
589100
589200
589300
589400
589500
589600
590000

Begin/ Fed/
End NonFed

Fund Type

Reporting Addl.
Type Code Info.

Accrual of Amounts Receivable from Custodian or NonEntity Assets Receivable from a Federal Agency - Other
Than the General Fund of the U.S. Government
Financing Sources Transferred In Without
Reimbursement
Financing Sources Transferred Out Without
Reimbursement
Appropriated Dedicated Collections to be Transferred In

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Appropriated Dedicated Collections to be Transferred
Out
Appropriated Dedicated Collections Transferred In
Appropriated Dedicated Collections Transferred Out
Expenditure Financing Sources - Transfers-In
Non-Expenditure Financing Sources - Transfers-In Other
Non-Expenditure Financing Sources - Transfers-In Capital Transfers
Expenditure Financing Sources - Transfers-Out
Non-Expenditure Financing Sources - Transfers-Out Other
Non-Expenditure Financing Sources - Transfers-Out Capital Transfers
Non-Budgetary Financing Sources Transferred In
Non-Budgetary Financing Sources Transferred Out
Imputed Financing Sources
Other Financing Sources
Other Non-Budgetary Financing Sources for Debt
Accruals/Amortization
Other General Fund Financing Sources
Adjustment to Financing Sources - Credit Reform
Financing Sources To Be Transferred Out - Contingent
Liability
Seigniorage
Tax Revenue Collected - Not Otherwise Classified
Tax Revenue Collected - Individual
Tax Revenue Collected - Corporate
Tax Revenue Collected - Unemployment
Tax Revenue Collected - Excise
Tax Revenue Collected - Estate and Gift
Tax Revenue Collected - Customs
Tax Revenue Accrual Adjustment - Not Otherwise
Classified
Tax Revenue Accrual Adjustment - Individual
Tax Revenue Accrual Adjustment - Corporate
Tax Revenue Accrual Adjustment - Unemployment
Tax Revenue Accrual Adjustment - Excise
Tax Revenue Accrual Adjustment - Estate and Gift
Tax Revenue Accrual Adjustment - Customs
Contra Revenue for Taxes - Not Otherwise Classified
Contra Revenue for Taxes - Individual
Contra Revenue for Taxes - Corporate
Contra Revenue for Taxes - Unemployment
Contra Revenue for Taxes - Excise
Contra Revenue for Taxes - Estate and Gift
Contra Revenue for Taxes - Customs
Tax Revenue Refunds - Not Otherwise Classified
Tax Revenue Refunds - Individual
Tax Revenue Refunds - Corporate
Tax Revenue Refunds - Unemployment
Tax Revenue Refunds - Excise
Tax Revenue Refunds - Estate and Gift
Tax Revenue Refunds - Customs
Other Revenue

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Bulletin No. 2020-21

V BS - 13

August 2020


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<td>37.2 599700</td>
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### USSGL Crosswalk - Balance Sheet (Optional)

<table>
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<td>Trust Fund Warrant Journal Vouchers Issued Net of Adjustments</td>
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#### FOOTNOTES AND ADDITIONAL INFORMATION:


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.

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August 2020
<table>
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# USSGL Crosswalk - Statement of Net Cost

## Section V

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| 8        | Net cost of operations                                                              | **This line is calculated. Equals sum of lines 5 and 6 minus 7.**                  |           |            |              |               |                  |             |

## FOOTNOTES AND ADDITIONAL INFORMATION:

1. Use the USSGL account attribute domains as provided in USSGL Section IV.
2. Excludes non-recurring cleanup costs.
4. Includes the amount of cost or revenue directly traceable to programs, excludes amounts not assigned to programs.
5. Includes the amount of cost or revenue indirectly traceable to programs, excludes amounts assigned to programs.
# USSGL Crosswalk - Statement of Changes in Net Position

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<th>USSGL Account Title</th>
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<th>Budgetary Impact Indicator</th>
<th>Reporting Type Code</th>
<th>Addl. Info.</th>
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## Unexpended Appropriations:

1. **Beginning Balance**
   - 1 310000 Unexpended Appropriations - Cumulative
     - Begin/End Exch/Nonexch: B
     - Cust/Noncust: E/U

2. **Adjustments (+/-)**
   - 2A 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
   - 2B 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
   - 2B 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

3. **Beginning balance, as adjusted**
   - This line is calculated. Equals sum of lines 1 through 2B.

### Budgetary Financing Sources:

4. **Appropriations received**
   - 4 309000 Unexpended Appropriations While Awaiting a Warrant
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
   - 4 310100 Unexpended Appropriations - Appropriations Received
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

5. **Appropriations transferred-in/out (+/-)**
   - 5 310200 Unexpended Appropriations - Transfers-In
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
   - 5 310300 Unexpended Appropriations - Transfers-Out
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

6. **Other Adjustments (+/-)**
   - 6 310600 Unexpended Appropriations - Adjustments
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

7. **Appropriations used**
   - 7 310700 Unexpended Appropriations - Used
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

8. **Total Budgetary Financing Sources**
   - This line is calculated. Equals sum of lines 4 through 7.

9. **Total Unexpended Appropriations**
   - This line is calculated. Equals sum of lines 3 and 8.

### Cumulative Results from Operations:

10. **Beginning Balances**
    - 10 331000 Cumulative Results of Operations
     - Begin/End Exch/Nonexch: B
     - Cust/Noncust: E/U

11. **Adjustments: (+/-)**
    - 11A 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
    - 11A 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

11B **Corrections of errors (+/-)**
    - 11B 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
    - 11B 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
    - 11B 740000 Prior-Period Adjustments Due to Corrections of Errors
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U
    - 11B 740500 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
     - Begin/End Exch/Nonexch: E
     - Cust/Noncust: E/U

12. **Beginning balances, as adjusted**
    - This line is calculated. Equals sums of lines 10 through 11B.

### Budgetary Financing Sources:

13. **Other Adjustments (+/-)**

### USSGL Crosswalk - Statement of Changes in Net Position

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### Donations and forfeitures of cash and cash equivalents

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### USSGL Crosswalk - Statement of Changes in Net Position

#### Fiscal Year 2020 Reporting

**Section V**

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## USSGL Crosswalk - Statement of Changes in Net Position

### Fiscal Year 2020 Reporting

#### Section V

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**Footnotes and Additional Information:**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Debit - Decreases/Credit - Increases
3. Related to adjustments. Debit - Decreases/Credit - Increases
4. Reported by recipient/non-custodial entity only.
5. Should equal the ending amount reported as net position on the Balance Sheet.
6. This amount will agree with the net cost of operations as reported on the Statement of Net Cost.
7. Rescissions that have transferred to a General Fund Receipt Account.
**USGL Crosswalk - Statement of Custodial Activity**

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**Sources of Cash Collections**

- **Individual Income and FICA/SECA Taxes**
- **Corporate Income Taxes**
- **Excise Taxes**
- **Estate and Gift Taxes**
- **Federal Unemployment Taxes**
- **Customs Duties**

**Miscellaneous**

- Accounts Receivable
- Allowance for Loss on Accounts Receivable
- Interest Receivable - Not Otherwise Classified
- Interest Receivable - Loans
- Interest Receivable - Investments
- Interest Receivable - Taxes
- Allowance for Loss on Interest Receivable - Loans
- Allowance for Loss on Interest Receivable - Investments
- Allowance for Loss on Interest Receivable - Not Otherwise Classified
- Allowance for Loss on Penalties and Fines Receivable - Loans
- Allowance for Loss on Penalties and Fines Receivable - Investments
- Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
- Penalties and Fines Receivable - Taxes
- Allowance for Loss on Penalties and Fines Receivable - Taxes
- Allowance for Loss on Administrative Fees Receivable - Loans
- Allowance for Loss on Administrative Fees Receivable - Investments
- Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

**Total Custodial Revenue**

**Sources of Cash Collections**

- Individual Income and FICA/SECA Taxes
- Corporate Income Taxes
- Excise Taxes
- Estate and Gift Taxes
- Federal Unemployment Taxes
- Customs Duties

**Miscellaneous**

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- Interest Receivable - Not Otherwise Classified
- Interest Receivable - Loans
- Interest Receivable - Investments
- Interest Receivable - Taxes
- Allowance for Loss on Interest Receivable - Loans
- Allowance for Loss on Interest Receivable - Investments
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- Allowance for Loss on Penalties and Fines Receivable - Loans
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**Total Custodial Revenue**

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- Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
- Administrative Fees Receivable - Taxes
### USSGL Crosswalk - Statement of Custodial Activity

#### Fiscal Year 2020 Reporting

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**8 Total Cash Collections**

This line is calculated. Equals sum of lines 1 through 7.

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### Part 1

#### SUPPLEMENT

#### USSGL Crosswalk - Statement of Custodial Activity

### Fiscal Year 2020 Reporting

### Section V

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### 10 Total Custodial Revenue

This line is calculated. Equals sum of lines 8 through 9.

### Disposition of Collections:

#### 11 Transferred to Others (by Recipient)

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### 12 (Increase)/Decrease in Amounts Yet to be Transferred (+/-)

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### 13 Refunds and Other Payments

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### 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.
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This line is calculated. Equals sum of lines 10 minus 15. Total must equal zero.

**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. 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

#### Part 1  Fiscal Year 2020 Reporting  Section V  SUPPLEMENT

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### Bulletin No. 2020-21  V SBR - 1  August 2020
### Fiscal Year 2020 Reporting
#### Section V

**USSGL Crosswalk - Statement of Budgetary Resources**

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**Value SBR - 2**

Bulletin No. 2020-21  
V SBR - 2  
August 2020
### USSGL Crosswalk - Statement of Budgetary Resources

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### USSGL Crosswalk - Statement of Budgetary Resources

#### Fiscal Year 2020 Reporting

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#### 1490 Borrowing authority (discretionary and mandatory)

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**Part 1**
**Fiscal Year 2020 Reporting**
**Section V**

**USSGL Crosswalk - Statement of Budgetary Resources**
### USSGL Crosswalk - Statement of Budgetary Resources

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**Note:** The table continues with similar entries for other account types. The entries include debit or credit transactions, begin and end dates, authorization type, and additional information as necessary.
### USSGL Crosswalk - Statement of Budgetary Resources

#### Fiscal Year 2020 Reporting

### Part 1

#### Section V

#### SUPPLEMENT

**USSGL Account Title**

- EC/EG/EM/EP/ER/ES/ET/TR
- U/E
- U
- Apportionments - Anticipated Resources - Programs Subject to Temporary - Current-Year Authority
- N
- D/C

**Delivered Orders - Obligations, Unpaid**

- C
- E
- S
- U
- EC/EG/EM/EP/ER/ES/ET/TR
- N
- 4

**Offsetting Collections Temporarily Precluded From Obligation**

- C
- E
- S
- U
- EG/EP/ER
- N
- 1

**Upward Adjustments of Prior-Year Delivered Orders - Obligations**

- C
- E
- U
- EP/ER
- N
- 1

**Unpaid**

- E

**Anticipated Resources - Programs Exempt From Apportionment**

- D/C

**Folded or Canceled Authority**

- N

**Unobligated Funds Exempt From Apportionment**

- D/C

**Upward Adjustments of Prior-Year Delivered Orders - Obligations**

- D/C

**Unapportioned Authority - OMB Deferral**

- D/C

**Unobligated Authority**

- D/C

**Unapportioned Authority - Pending Recission**

- D/C

**Unobligated Funds Not Available for Commitment/Obligation**

- D/C

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#### 1910 Total budgetary resources

This line is calculated. Equals sum of SBR lines 1051, 1290, 1490, 1690, and 1890.

#### Status of Budgetary Resources:

- **New obligations and upward adjustments (total)**
  - **2190**
    - 480100 Undelivered Orders - Obligations, Unpaid
    - 480100 Undelivered Orders - Obligations, Unpaid
    - 480100 Undelivered Orders - Obligations, Unpaid
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    - 480700 Commitments - Programs Subject to Apportionment
    - 480700 Commitments - Programs Subject to Apportionment
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    - 480900 Funds Not Available for Commitment/Obligation

#### Unobligated balance, end of year:

- **2304**
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    - E
    - U
    - EC/EG/EM/EP/ER/ES/ET/TR
    - N
  - 451000 Apportionments
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    - E
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  - 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
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    - U
    - EP/ER
    - D/G
  - 470000 Commitments - Programs Subject to Apportionment
    - D/C
    - E
    - U
    - EP/ER
    - D/G

---

**Bulletin No. 2020-21**

**V SBR - 10**

**August 2020**
### Unexpired unobligated balance, end of year

This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.

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<th>USSGL Account Title</th>
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<th>Auth Type</th>
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<td>2404</td>
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<td>U</td>
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<td>2404</td>
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### Expired unobligated balance, end of year

This line is calculated. Equals sum of SBR lines 2205, 2305, 2405, and 2415.

<table>
<thead>
<tr>
<th>Line No.</th>
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### 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.

### Total budgetary resources

This line is calculated. Equals sum of SBR lines 2190 and 2490.

### Outlays, Net, and Disbursements, Net:

#### Outlays, net (total) (discretionary and mandatory)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
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<tr>
<td>4190</td>
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<td>Actual Collections of Governmental-Type Fees</td>
<td>D E</td>
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<td>Actual Collections From Sale of Foreclosed Property</td>
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<td>EC/EG/EM/EP/ER/ES/ET/TR</td>
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<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>EC/EG/EM/EP/ER/ES/ET/TR</td>
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<tr>
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<td>427600</td>
<td>Other Actual Governmental-Type Collections From Non-Federal Sources</td>
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<td>U/E</td>
<td>EC/EG/EM/EP/ER/ES/ET/TR</td>
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<td>Interest Collected From Treasury</td>
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<td>Actual Collections From Liquidating Fund</td>
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<td>EC/EG/EM/EP/ER/ES/ET/TR</td>
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<td>Actual Collections From Financing Fund</td>
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<td>EC/EG/EM/EP/ER/ES/ET/TR</td>
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<tr>
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<td>480200</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
<td>D/C E</td>
<td>U/E</td>
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### Distributed offsetting receipts (-)

[Not supported by USSGL]

### Agency outlays, net (discretionary and mandatory)

[Not supported by USSGL]

### Disbursements, net (total) (mandatory)

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<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
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<td>Reimbursements and Other Income Earned - Collected</td>
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<td>EP/ER</td>
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<td>E/F/N</td>
<td>U/E</td>
<td>EP/ER</td>
<td>D/G</td>
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<td>EP/ER</td>
<td>D/G</td>
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<td>EP/ER</td>
<td>D/G</td>
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<td>4220</td>
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<td>Actual Collections From Sale of Foreclosed Property</td>
<td>D E</td>
<td>U/E</td>
<td>EP/ER</td>
<td>D/G</td>
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<tr>
<td>4220</td>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>EP/ER</td>
<td>D/G</td>
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## USSGL Crosswalk - Statement of Budgetary Resources

### Fiscal Year 2020 Reporting

**Section V**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
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<th>Fund Type</th>
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<td>EP/ER</td>
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<td>EP/ER</td>
<td>D/G</td>
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<td>D/G</td>
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</table>

### Footnotes and Additional Information:

1. When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

2. Anticipated amounts should be zero for the yearend preclosing trial balance.

3. This row corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differ from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Ending balances with a PYA (Prior Year Adjustment) are included in this row.

4. USSGL account balance must be zero for the year end preclosing trial balance.
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<td>A/B/E</td>
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<td>A/B/E</td>
<td>D/M</td>
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<tr>
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**Part 1**

**SUPPLEMENT**

**USGGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Section V**

**Fiscal Year 2020 Reporting**

---

**BULLETIN NO. 2020-21**

**SF 133/Sch P - 1**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Part 1

**Financial Year Reporting**

**Section V**

**SUPPLEMENT**

**Bulletin No. 2020-21 August 2020**

<p>| USSGL Account Title | SSF 133 | Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule | USSGL Account Title | SSF 133 | Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule |
|---------------------|---------|----------------------------------------------------------------|
| <strong>S/P Unobligated balance brought forward, Oct 1</strong> | <strong>S/P 1000</strong> | <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |
| <strong>S/P 1000</strong> | <strong>Unobligated balance brought forward, Oct 1</strong> | 2020 <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |
| <strong>B D D B/F M F</strong> | <strong>SEQ/XXX</strong> | 2020 <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |
| <strong>B D D B/F M F</strong> | <strong>SEQ/XXX</strong> | 2020 <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |
| <strong>B D D B/F M F</strong> | <strong>SEQ/XXX</strong> | 2020 <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |
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| <strong>B D D B/F M F</strong> | <strong>SEQ/XXX</strong> | 2020 <strong>Authority Adjusted for Interest on the Bureau of the Fiscal Service</strong> |</p>
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**Source:** USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule
### Fiscal Year 2020 Reporting

#### Section V

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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### Adjustments:

- **S/P 1020** Adjustment to unobligated balance brought forward, Oct 1 (+ or -)
USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Part 1**

**Fiscal Year 2020 Reporting**

**Section V**

**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

** Assoc. No.**

**Line No.**

**USGL Acct.**

**USGL Account Title**

**Regen End**

**Debit/ Credit**

**Rembld Flg**

**Apport Cat**

**Auth Type**

**Avail Time**

**BEA Cat**

**Borrow Source**

**Fed/ Needed**

**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.**

**V SF 133/Sch P - 5 Bulletin No. 2020-21 August 2020**

**Report**

**End**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Bulletin No. 2020-21**

**SF 133/Sch P - 7**

**August 2020**
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**Part 1**

**Section V**

USSSL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Bulletin No. 2020-21**

August 2020

V SF 133/Sch P - 9
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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Section V**

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#### Bulletins

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Part I

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#### Fiscal Year 2020 Reporting

Section V

**Recoveries of prior year unpaid obligations**

- **S/P 1020**
  - S/P 1020 498200: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Fund
  - E D C D R A-R E M B/P U U N E/P ER D/G N + -

- **S/P 1021**
  - **S/P 1021** 487100: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
  - E D D/R D M X U E U X K N E/P ER D/G N + -

- **S/P 1021**
  - **S/P 1021** 487100: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
  - E D D/R D M X U E U X K N E/C E/G E/M E/S E/T TR N + -

- **S/P 1021**
  - **S/P 1021** 497100: Downward Adjustments of Prior-Year Delivered Orders - Obligations, Recoveries
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- **S/P 1021**
  - **S/P 1021** 497100: Downward Adjustments of Prior-Year Delivered Orders - Obligations, Recoveries
  - E D D/R D M X U E U X K N E/C E/G E/M E/S E/T TR N + -

#### Capital Transfer of Unobligated Balances to General Fund (-)

- **S/P 1022**
  - **S/P 1022** 415200: Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
  - E C D D M X U E U X K N E/P ER D/G N + -

- **S/P 1022**
  - **S/P 1022** 415200: Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
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- **S/P 1022**
  - **S/P 1022** 415200: Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
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#### Unobligated Balances Applied to Repay Debt (-)

- **S/P 1023**
  - **S/P 1023** 414700: Actual Repayments of Debt, Prior-Year Balances
  - E C D D M X U E U X K N E/P ER D/G N + -

- **S/P 1023**
  - **S/P 1023** 414700: Actual Repayments of Debt, Prior-Year Balances
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- **S/P 1023**
  - **S/P 1023** 415901: Repayment of Repealable Advances - Prior-Year Balances
  - E D C D B/P M X U U N E T N + -

#### Unobligated Balance of Borrowing Authority Withdrawn (-)

- **S/P 1024**
  - **S/P 1024** 414400: Borrowing Authority Withdrawn
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- **S/P 1024**
  - **S/P 1024** 414400: Borrowing Authority Withdrawn
  - E C D D M F/P T X U U X N E/C E/G E/M E/S E/T TR N + -

#### Unobligated Balance of Contract Authority Withdrawn (-)

- **S/P 1025**
  - **S/P 1025** 413400: Contract Authority Withdrawn
  - E C D D M X U U X N E/C E/G E/M E/P ER E/S E/T TR N + -

- **S/P 1026**
  - **S/P 1026** 413400: Contract Authority Withdrawn
  - E C D D M X U U X N E/C E/G E/M E/P ER E/S E/T TR N + -

- **S/P 1026**
  - **S/P 1026** 425950: Adjustments to the Exchange Stabilization Fund (ESF)
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- **S/P 1026**
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This line is not required to be supported by the USSGL at this time, but will be required in the future.

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Bulletin No. 2020-21  V SF 133/Sch P - 12  August 2020
# USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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## Fiscal Year 2020 Reporting

### SF 133/Sch P - 13 Bulletin No. 2020-21

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**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Fiscal Year 2020 Reporting**

**Section V**

**Supplemental Section**

- **Part 1**
- **Supplement**
- **Assoc. Report Line No.**
- **USSGL Acc.**
- **USSGL Account Title**
- **Begin/End**
- **Debit/Credit**
- **Reimb Flag**
- **Apport Cat**
- **Auth Type**
- **Avail Time**
- **BEA Cat**
- **Borrow Source**
- **Fed/Nonfed**
- **PY Adj**
- **Reduction Type**
- **TAS Status SF 133**
- **TAS Status Sch P**
- **Trans. Code**
- **Fund Type**
- **Financing Account Code**
- **Debit**
- **Credit**
- **Addl. Info**

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**V SF 133/Sch P - 14 Bulletin No. 2020-21 August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Part 1**

**Supplement**

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**Section V**

**Bulletin No. 2020-21**

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| S 1071 | 419860      | Balance Transfers-In - Transferred to Expiring | E|D|D|P/S|D/M|F|X|X|K/N|EC/EG/EM/EP/ER/ES/ET/TR|N|+|-
| S 1072 | 419100      | Balance Transfers - Extension of Availability Other Than Reappropriations | E|D/C|D|P/S|D/M|F|X|X|K/N|EC/EG/EM/EP/ER/ES/ET/TR|N|+|-
| S 1072 | 419200      | Balance Transfers - Unsatisfied Appropriation | E|D/C|D|P/S|D/M|F|X|X|K/N|EC/EG/EM/EP/ER/ES/ET/TR|N|+|-
| S 1072 | 419900      | Transfer of Expired Obligation - Receivable | E|D/C|D|P/S|D/M|F|X|X|K/N|ET|N|+|-
| S 1080 | 411100      | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | E|D/C|D|D/P|D/M|B/P|E|K/N|EG/EP/ER|N|+|-
| S 1080 | 411200      | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts | E|D/C|D|D/P|D/M|B/P|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 411400      | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | E|D/C|D|D/P|D/M|B/P|E|K/N|ES/ET|N|+|-
| S 1080 | 411500      | Loan Subsidy Appropriation | E|D/C|D|D/P|D/M|B/P|E|K/N|EG|N|+|-
| S 1080 | 411600      | Debt Forgiveness Appropriation | E|D/C|D|D/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|D/P|D/M|B/P|E|K/N|EG|N|+|-
| S 1080 | 411800      | Reclassified Loan Subsidy Appropriation | E|D/C|D|D/P|D/M|B/P|E|K/N|EC/EG/EP/ER/ES/ET/TR|N|+|-
| S 1080 | 411900      | Other Appropriations Realized | E|D/C|D|D/P|D/M|B/P|E|K/N|EC/EG/EM/EP/ER/ES/ET/TR|N|+|-
| S 1080 | 412100      | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E|D/C|D|D/P|D/M|B/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|D|D/P|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 - Receivable - Payables - Temporary Reduction/Cancellation | E|D/C|D|D/P|D/M|B/P|E|K/N|EG|N|+|-
| S 1080 | 412500      | Loan Modification Adjustment Transfers Appropriation | E|D/C|D|D/P|D/M|B/P|E|K/N|EG/EP/ER|N|+|-
| S 1080 | 412600      | Amounts Appropriated From Specific Invested TAFS - Receivable | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 412900      | Amounts Appropriated From Specific Invested TAFS - Transfer-In | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 412800      | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 412800      | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 413100      | Current-Year Contract Authority Realized | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-
| S 1080 | 413300      | Decreases to Indefinite Contract Authority | E|D/C|D|D/P|D/M|B/P|SEQ|XXX|E|K/N|ES/ET|N|+|-

**Part 1**

**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Section V**

**Fiscal Year 2020 Reporting**

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**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Fiscal Year 2020 Reporting

**Section V**

**SUPPLEMENT**

**V SF 133/Sch P - 17**

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**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**Note:** This table provides a crosswalk between USSGL accounts and SF 133/Schedule P, facilitating the reconciliation of budgetary information across different formats. It includes details on fund types, budget execution, and financing schedules for various accounts.
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### Fiscal Year 2020 Reporting

**Section V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**Bulletin No. 2020-21**  
**V SF 133/Sch P - 21**  
**August 2020**
## USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

### Section V

#### Fiscal Year 2020 Reporting

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**Addl. Info:**

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- S 1093
- S 1094
- S 1095
- S 1096
- S 1097
- S 1098
- S 1099

**Note:**

- This line is calculated. Equals sum of lines 1050 for expired accounts (lines 1060 through 1098).
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## USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

### Fiscal Year 2020 Reporting

#### Section V

| Line No. | 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 | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Addl. Info |
|----------|---------------------|-----------|--------------|------------|------------|-----------|------------|----------|---------------|------------|------------|----|-----------------|----------------|------------|-----------|-----------|-----------|
| S/P 1103 | Appropriation available from subsequent year | E D D D F D X | U U X/N | ES/ET | N - - 1 |
| S/P 1104 | Appropriation available in prior year (-) | E D D E D X | U U X/N | ECE/EG/EM/EP/ER | N - - |
| S/P 1105 | Appropriation available in subsequent year | E D D F D X | U U X/N | ES/ET | N - - 1 |
| S/P 1106 | Appropriation available in prior year (-) | E D D E D X | U U X/N | ECE/EG/EM/EP/ER | N - - |
| S/P 1107 | Appropriation available in subsequent year | E D D F D X | U U X/N | ES/ET | N - - 1 |
| S/P 1108 | Appropriation available in subsequent year | E D D F D X | U U X/N | ES/ET | N - - 1 |
| S/P 1109 | Appropriation available in subsequent year | E D D F D X | U U X/N | ES/ET | N - - 1 |

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### Part 1

**SUPPLEMENT**

**Assoc. Report**

**USSGL**

**USSGL Account Title**

**Regen**

**End**

**Debit**

**Credit**

**Reimb**

**Flag**

**Apport**

**Cat**

**Auth**

**Type**

**Avail**

**Time**

**BEA**

**Cat**

**Borrow**

**Source**

**Fed/Nonfed**

**Year of BA**

**PY**

**Adj Reduction Type**

**Fund Type**

**TAS**

**Status**

**SF 133**

**Sch P**

**TAS Status**

**Sch P Status**

**Trans. Code**

**Financing Account Code**

**Debit**

**Credit**

**Addl. Info.**

---

**Part V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Fiscal Year 2020 Reporting**

**S/P 1121 417000**

**Transfers - Current-Year Authority**

**E**

**D**

**P**

**D**

**F**

**X**

**XXX**

**U/E**

**U/X/K/N**

**EC/EG/EM/EP/ER/ES/ET/TR**

**N**

**1**

**S/P 1121 417100**

**Non-Allocation Transfers of Invested Balances - Receivable**

**E**

**D**

**P**

**D**

**F**

**X**

**XXX**

**U/E**

**U/X/K/N**

**EC/ES/ET**

**N**

**+**

**1**

**S/P 1121 417500**

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

**E**

**D**

**P**

**D**

**F**

**X**

**U**

**U/X/K/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/K/N**

**EC/EM/EP/ES/ET/TR**

**N**

**+**

**S/P 1130 439200**

**Permanent Reduction - New Budget Authority**

**E**

**C**

**D**

**P**

**D**

**X**

**ATB/OTR/SEQ**

**U**

**U/X/N**

**EC/EG/EM/EP/ER/ES/ET/TR**

**N**

**+**

**S/P 1130 439200**

**Permanent Reduction - New Budget Authority**

**E**

**C**

**D**

**R**

**D**

**X**

**OTR**

**U**

**U/X/N**

**EC/EG/EM/EP/ER/ES/ET/TR**

**N**

**+**

**S/P 1131 439000**

**Reappropriations - Transfers-Out**

**E**

**C**

**D**

**P**

**D**

**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**

**B**

**D**

**F/P/T**

**E**

**D**

**P/S**

**D**

**X**

**SEQ**

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**U/X/N**

**EC/EG/EM/EP/ER/ES/ET/TR**

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**S/P 1131 439300**

**Permanent Reduction - Prior-Year Balances**

**E**

**C**

**D**

**P**

**D**

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**X**

**OBR**

**U**

**U/X/N**

**EC/EG/EM/EP/ER/ES/ET/TR**

**N**

**+**

**S/P 1131 439300**

**Permanent Reduction - Prior-Year Balances**

**E**

**C**

**R**

**S**

**D**

**X**

**OBR**

**U**

**U**

**E**

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**N**

**+**

**S/P 1132 438200**

**Temporary Reduction - New Budget Authority**

**E**

**C**

**D**

**P**

**D**

**X**

**ATB/OTR/SEQ**

**U**

**U/X/N**

**ES/ET**

**N**

**+**

**S/P 1132 438300**

**Temporary Reduction - New Budget Authority**

**E**

**C**

**D**

**P**

**D**

**X**

**ATB/OTR/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**

**P**

**D**

**X**

**ATB/OTR/SEQ**

**U**

**U/X/N**

**ES/ET**

**N**

**+**

**S/P 1133 438300**

**Temporary Reduction - Prior-Year Balances**

**E**

**C**

**D**

**P**

**D**

**X**

**OTR/SEQ**

**U**

**U/X/N**

**ES/ET**

**N**

**+**

**S/P 1133 438300**

**Temporary Reduction - Prior-Year Balances**

**E**

**C**

**D**

**P**

**D**

**X**

**SEQ**

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**U/X/N**

**EP/ER**

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**S/P 1133 438800**

**Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances**

**E**

**C**

**D**

**P**

**D**

**X**

**OTR/SEQ**

**U**

**U/X/N**

**ES/ET**

**N**

**+**

**S/P 1134 439500**

**Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority**

**E**

**C**

**D**

**D/P/R**

**D**

**X**

**U**

**U/X/N**

**EC/EG/EM/EP/ER**

**N**

**+**

**1**

**S/P 1134 439700**

**Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances**

**E**

**C**

**D**

**P**

**D**

**X**

**U/E**

**U/X/K/N**

**EG**

**N**

**+**

**1**

**S/P 1134 439700**

**Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances**

**B**

**C**

**D**

**P**

**D**

**X**

**U/E**

**U/X/K/N**

**EG**

**N**

**+**

**1**

**S/P 1134 439730**

**Appropriations Temporarily Precluded From Obligation**

**E**

**D/C**

**D**

**D**

**X**

**U**

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**N**

**ES**

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**+**

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**Bulletin No. 2020-21**

**V SF 133/Sch P - 25**

**August 2020**
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<tr>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
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<td>Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)</td>
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<td>Contract Authority To Be Liquidated by Trust Funds</td>
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<td>Appropriations substituted for borrowing authority (-)</td>
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<td>Anticipated appropriations:</td>
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<td>Anticipated appropriation (+ or -)</td>
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**V SF 133/Sch P - 26**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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<td>E</td>
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<td><strong>S 1152</strong> Anticipated capital transfers and redemption of debt (appropriations) (-)</td>
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<td><strong>S 1153</strong> Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)</td>
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<td>P This line is calculated. Equals sum of lines 1100 through 1141.</td>
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<td><strong>S/P 1171</strong> Advance appropriation (special or trust fund)</td>
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### Part 1: Fiscal Year 2020 Reporting

#### Section V: USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Legend:**
- **SF 133:** Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule
- **Sch P:** Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Bull. No. 2020-21**

**V SF 133/Sch P - 28**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Fiscal Year 2020 Reporting

**Section V**

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#### Appropriation (special or trust)

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| S/P 1220     | 411400   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - |
| S/P 1220     | 412100   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - |
| S/P 1220     | 412300   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U/X | ET | N | - |
| S/P 1220     | 412400   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - |

#### Appropriation (special or trust) - Appropriation of Appropriations (special or trust)

| S/P 1220     | 412600   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | XXX U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 412800   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 412900   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 413000   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 413100   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 413200   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 413300   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |
| S/P 1220     | 413400   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | ES/ET | N | - | 1 |

#### Appropriation (special or trust) - Appropriation of Appropriations (special or trust)

| S/P 1220     | 415700   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | U U X/XN | EG | N | - | 2 |
| S/P 1220     | 433400   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |
| S/P 1220     | 433600   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |
| S/P 1220     | 433800   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |
| S/P 1220     | 433800   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |

#### Appropriation (special or trust) - Appropriation of Appropriations (special or trust)

| S/P 1220     | 433800   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |
| S/P 1220     | 433800   | Appropriation of Appropriations (special or trust) | X D D D | M | F | X | SEQ U U X/XN | EF/EFER | N | - | 1 |

**Bulletin No. 2020-20**

V SF 133/Sch P - 29

August 2020
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### USSGL Account Title

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<td>Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts</td>
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#### Appropriation (previously unavailable) (special or trust)

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**Note:** The table above includes various transactions and statuses related to budget execution and budgetary resources, with specific details on appropriation, reappropriation, and allocation transfers. The transactions span different fiscal years and account codes, reflecting the complexity and detail required for budgetary management and financial reporting.
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Report:** USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Section:** V

**Fiscal Year:** 2020 Reporting

**August 2020**
### Fiscal Year 2020 Reporting

#### Section V

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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### Anticipated Appropriations:

- Appropriations precluded from obligation (-)
- Appropriations applied to repay debt (-)
- Capital transfer of appropriations to general fund (-)
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Fiscal Year 2020 Reporting

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**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Part 1**

**Supplement**

**Section V**

Fiscal Year 2020 Reporting

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**Notes:**
- This line is calculated. Equals sum of lines 1300 through 1330.
- Mandatory:
  - Borrowing authority
  - Adjustments:
    - Borrowing authority permanently reduced (-)
  - Borrowing authority temporarily reduced (-)
  - Borrowing authority applied to repay debt (-)

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- SF 133/Sch P - 35
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### SUPPLEMENT Report

#### Line 1510
**Contract authority transferred to other accounts (-)**

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<th>Line Title</th>
<th>Fund Type</th>
<th>Debit</th>
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<td>Transfers of Contract Authority - Allocation</td>
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#### Line 1511
**Contract authority transferred from other accounts**

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#### Line 1520
**Contract authority and/or unobligated balance of contract authority permanently reduced (-)**

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<th>Line Title</th>
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#### Line 1522
**Contract authority precluded from obligation (limitation on obligations) (-)**

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### Adjustments:

**Anticipated contract authority:**

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**Mandatory:**

- **Contract authority, discretionary (total)**
  - This line is calculated. Equals sum of lines 1500 through 1531.

- **Contract authority**
  - This line is calculated. Equals sum of lines 1500 through 1522.
### Part 1

#### SUPPLEMENT

**Report**

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### Fiscal Year 2020 Reporting

#### Section V

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Fiscal Year 2020 Reporting**  
**Section V**  

**Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**S/P 1701 Change in uncollected payments, Federal sources (+ or -)**

| S/P 1701 | 621100 | Enrolled Customer Orders Without Advance | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |
| S/P 1701 | 621100 | Enrolled Customer Orders Without Advance | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |
| S/P 1701 | 622500 | Expenditure Transfers From Trust Funds - Receivable | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |
| S/P 1701 | 622500 | Expenditure Transfers From Trust Funds - Receivable | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |
| S/P 1701 | 625100 | Reimbursements and Other Income Earned - Receivable | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |
| S/P 1701 | 625100 | Reimbursements and Other Income Earned - Receivable | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | + |

**S/P 1702 Offsetting collections (previously unavailable)**

| S/P 1702 | 621100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | X | U | U | N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 612300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | X | U | U | N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 615800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | X | U | U | N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Temporary Reduction/Cancellation Returned by Appropriation**

| S/P 1702 | 634000 | Temporary Reduction/Cancellation Returned by Appropriation | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 634000 | Temporary Reduction/Cancellation Returned by Appropriation | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |

**S/P 1702 Amortization of Investments in U.S. Treasury Zero Coupon Bonds**

| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
| S/P 1702 | 637000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D | X | U/E | U | X/K/N | EC/EG/EM/EF/ER/ES/ET/TR | N | - | - |
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Account Title</th>
<th>Reg/ End</th>
<th>DEB/ CR</th>
<th>Reimb Flag</th>
<th>Apport Cat</th>
<th>Auth Type</th>
<th>Avail Time</th>
<th>BEA Cat</th>
<th>Borrow Source</th>
<th>Fed/ NonFed</th>
<th>PY Adj</th>
<th>Auth Reduction Type</th>
<th>TAS Status SF 133</th>
<th>TAS Status Sch P</th>
<th>Fund Type</th>
<th>Financing Account Code</th>
<th>Debit</th>
<th>Credit</th>
<th>Add'l Info</th>
</tr>
</thead>
</table>

**SP 1710** Spending authority from offsetting collections transferred to other accounts (-)

| SP 1710 | 438300 | Transfers - Current-Year Authority | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| SP 1711 | 437500 | Offset Transfers of Current-Year Authority for Non-Invested Accounts | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| SP 1712 | 437400 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**SP 1711 Spending authority from offsetting collections transferred from other accounts**

| SP 1711 | 437400 | Balance Transfers - Current-Year Authority for Non-Invested Accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

### Adjustments:

| SP 1720 | 439200 | Permanent Reduction - New Budget Authority | E | C | D | S | D | X | OTR | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**SP 1723 New/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)**

| SP 1723 | 438200 | Temporary Reduction - New Budget Authority | E | C | D | S | D | X | ATR | U | U | X/N | EG | N | + | - | - |
| SP 1724 | 438200 | Temporary Reduction - New Budget Authority | E | C | D | S | D | X | ATR | U | U | X/N | ET | N | + | - | - |
| SP 1725 | 438200 | Temporary Reduction - New Budget Authority | E | C | D | S | D | X | SEQ | U | U | X/N | TR | N | + | - | - |
| SP 1726 | 438300 | Temporary Reduction - Prior-Year Balances | E | C | D | S | D | X | OTR | U | U | N | EG | N | + | - | - |

**S/P** Nonexpenditure transfers:

| S/P | 1710 | Spending authority from offsetting collections transferred to other accounts (-) | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1711 | Spending authority from offsetting collections transferred from other accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1712 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | S | D | F | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P Adjustments:**

| S/P | 1720 | Capital transfer of spending authority from offsetting collections to general fund (-) | E | C | D | S | D | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1722 | Spending authority from offsetting collections permanently reduced (-) | E | C | D | S | D | X | OTR | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P** Nonexpenditure transfers:

| S/P | 1710 | Spending authority from offsetting collections transferred to other accounts (-) | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1711 | Spending authority from offsetting collections transferred from other accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1712 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | S | D | F | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P Adjustments:**

| S/P | 1720 | Capital transfer of spending authority from offsetting collections to general fund (-) | E | C | D | S | D | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1722 | Spending authority from offsetting collections permanently reduced (-) | E | C | D | S | D | X | OTR | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P** Nonexpenditure transfers:

| S/P | 1710 | Spending authority from offsetting collections transferred to other accounts (-) | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1711 | Spending authority from offsetting collections transferred from other accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1712 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | S | D | F | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P Adjustments:**

| S/P | 1720 | Capital transfer of spending authority from offsetting collections to general fund (-) | E | C | D | S | D | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1722 | Spending authority from offsetting collections permanently reduced (-) | E | C | D | S | D | X | OTR | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P** Nonexpenditure transfers:

| S/P | 1710 | Spending authority from offsetting collections transferred to other accounts (-) | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1711 | Spending authority from offsetting collections transferred from other accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1712 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | S | D | F | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P Adjustments:**

| S/P | 1720 | Capital transfer of spending authority from offsetting collections to general fund (-) | E | C | D | S | D | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1722 | Spending authority from offsetting collections permanently reduced (-) | E | C | D | S | D | X | OTR | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |

**S/P** Nonexpenditure transfers:

| S/P | 1710 | Spending authority from offsetting collections transferred to other accounts (-) | E | C | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1711 | Spending authority from offsetting collections transferred from other accounts | E | D | R | S | D | F | X | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
| S/P | 1712 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | S | D | F | X | U | U | X/N | EC/EG/EP/ES/ET/TR | N | + | - | - |
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

| 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 | PY | Adj | Type | Avail Time | BEA Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Financing Account Code | Debit | Credit | Addl. Info | Fund Type |
|----------|-------------|---------------------|-----------|-------------|------------|------------|-----------|------------|----------|-------------|------------|-----|-----|------|----------|-------------|-------------|---------------------|----------------|--------------|----------------------|--------|--------|-----------|-----------|
| S/P 1725 | 459500      | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | E         | C           | D          | S          | D         |           |          | U           | U          | X/N |     |      |          |             |             | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | E         | C           | D          | S          | D         |           | X         | U           | U          | X/N |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | B         | C           | D          | S          | D         |           | X         | U           | U          | X/N |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | B         | C           | R          | S          | D         |           | X         | U           | N          | E/G       | N   |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | E         | C           | D          | S          | D         |           | X         | E           | K/N       | E/G       | N   |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | E         | C           | R          | S          | D         |           | X         | U           | N          | E/G       | N   |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1725 | 459500      | Offsetting Collections Temporarily Precluded From Obligation | E         | C           | D          | S          | D         |           | X         | E           | K/N       | E/G       | N   |     |      |          |             |             | E/G/E/F/E/R               | N       |        -   | -          |          |
| S/P 1726 | 414000      | Actual Repayments of Debt, Current-Year Authority | E         | C           | D/R        | S          | D         |           | X         | U           | U          | X/N |     |      |          |             |             | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S/P 1727 | 415000      | Contract Authority Liquidated | E         | C           | D          | S          | D         |           | X         | U           | U          | X/N |     |      |          |             |             | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S/P 1728 | 414000      | Substitution of Borrowing Authority | E         | C           | D/R        | S          | D         | F/P/T     |           |             |             |                 |     |     |      |          |             |             | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S 1730   | 490000      | Anticipated Nonspenditure Transfers of Spending Authority from Offsetting Collections (net) (+ or -) | E         | D/C         | D/R        | D          | U         | X/N       | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | 2          |          |
| S 1730   | 490000      | Anticipated Transfers - Current-Year Authority | E         | D/C         | D/R        | S          | D         |           | U         | X/N       | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S 1730   | 490000      | Anticipated Capital Transfers and Redemption of Debt (spending authority from offsetting collections) (+) | E         | D/C         | D/R        | S          | D         |           | U         | X/N       | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
| S/P 1750  | 1700        | Spending authority from offsetting collections, discretionary (total) | E         |             |             |             |             |           |             |             |                 |     |     |      |          |             |             | E/C/E/M/E/F/E/R/E/S/E/T/ | TR     |            | N        |        -   | -          |          |
|------------|----------------|-------------------|-------|--------|-----------|--------------|-----------|------------|---------|--------------|------------|----------|-------------------------|-----------------|---------------|----------|----------|--------------|-----------|------------------|--------|-----------|
| S/P 1800 | 627600 | Other Actual Governmental-Type Collections From Non-Federal Sources | E | D | D | M | X | U | U | X | K/N | EC/EG/EM/ES/ET/TR | N | + | - |
| S/P 1800 | 627600 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) | E | D | C | D | M | X | U | U | N | EP | N | + | - |
| S/P 1800 | 621100 | Actual Program Fund Subsidy Collected | E | D | D | M | X | U | K/N | EP/F | E/F | N | + | - |
| S/P 1800 | 621100 | Actual Program Fund Subsidy Collected | E | D | D | M | U | U | K/N | EP/F | E/F | N | + | - |
| S/P 1800 | 627300 | Interest Collected From Treasury | E | D | C | D | M | X | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627300 | Interest Collected From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - |
| S/P 1800 | 627300 | Interest Collected From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - |
| S/P 1800 | 627500 | Actual Collections From Liquidating Fund | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627500 | Actual Collections From Liquidating Fund | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627600 | Actual Collections From Financing Fund | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627600 | Actual Collections From Financing Fund | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627700 | Other Actual Collections - Federal | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 627700 | Other Actual Collections - Federal | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1800 | 629000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D | D | M | X | U | U | K/N | EP/F | N | + | - |
| S/P 1801 | 621100 | Unfilled Customer Orders Without Advance | E | D | C | D | M | E/F | X | U | U | N | EP/F | DG | + | - | 1.6 |
| S/P 1801 | 621100 | Unfilled Customer Orders Without Advance | B | D | D | M | E/F | X | U | U | N | EP/F | DG | + | - | 1.6 |
| S/P 1801 | 621100 | Unfilled Customer Orders Without Advance | E | D | C | D | M | E/F | X | U | U | N | EP/F | DG | + | - | 1.6 |
| S/P 1801 | 621100 | Unfilled Customer Orders Without Advance | E | D | C | D | M | E/F | X | U | U | N | EP/F | DG | + | - | 1.6 |
| S/P 1801 | 622500 | Expenditure Transfers From Trust Funds - Receivable | E | D | C | D | M | E | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 622500 | Expenditure Transfers From Trust Funds - Receivable | E | D | C | D | M | E | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 622500 | Expenditure Transfers From Trust Funds - Receivable | E | D | C | D | M | E | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 622500 | Expenditure Transfers From Trust Funds - Receivable | B | D | D | M | E | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | E | D | C | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | B | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | B | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | E | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | E | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | E | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625100 | Reimbursements and Other Income Earned - Receivable | E | D | D | M | E/F | X | U | U | K/N | EP/F | DG/N | + | - | 1.6 |
| S/P 1801 | 625300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 628300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 628300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 628300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 628300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |
| S/P 1801 | 628300 | Interest Receivable From Treasury | E | D | D | M | X | U | U | N | EP | N | + | - | 1.6 |

**USGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Bulletin No. 2020-21**

**August 2020**
Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

Section V
USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Line USSGL
USSGL Account Title
Receivable From the Liquidating Fund
Receivable From the Liquidating Fund
Receivable From the Liquidating Fund
Receivable From the Liquidating Fund
Receivable From the Financing Fund
Receivable From the Financing Fund
Receivable From the Financing Fund
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1802 Offsetting collections (previously unavailable)
1802 412100 Amounts Appropriated From Specific Invested TAFS Reclassified Receivable - Cancellation

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1802 412300 Amounts Appropriated From Specific Invested TAFS Reclassified Receivable - Temporary Reduction

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S/P

1802 415800 Authority Made Available From Offsetting Collection Balances Previously
Precluded From Obligation

E

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D/R

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S/P

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S/P

Fund Type

Financing
Addl.
Account
Code
Debit Credit Info.

U/E
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U/E
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Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation
Temporary Reduction/Cancellation Returned by Appropriation

Reduction Type

TAS TAS
Status Status Trans.
SF 133 Sch P Code

X
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Year of
BA

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OTR/SEQ
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Nonexpenditure transfers:

S/P
S/P

1810 Spending authority from offsetting collections transferred to other accounts (-)
1810 416600 Allocations of Realized Authority - To Be Transferred From Invested
Balances

S/P

1810 416600 Allocations of Realized Authority - To Be Transferred From Invested
Balances

S/P
S/P
S/P
S/P

1810
1810
1810
1810

416700
417000
417000
417200

Bulletin No. 2020-21

Allocations of Realized Authority - Transferred From Invested Balances
Transfers - Current-Year Authority
Transfers - Current-Year Authority
Non-Allocation Transfers of Invested Balances - Payable

V SF 133/Sch P - 45

XXX

August 2020


Part 1
SUPPLEMENT
Assoc. Report Line No.
USSGL Acct. Title
Begin/End Debit/Credit Reimb Flg
Apport Cat Auth Type Avail Time BBA Cat Borrow Source Fed/Non Fed
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

Fiscal Year 2020 Reporting
Section V
USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

V SF 133/Sch P - 46
Bulletin No. 2020-21 August 2020
<table>
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<th>USSGL Acct.</th>
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<th>Debit/Credit</th>
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<td>Anticipated Capital Transfers and Redemption of Debt (spending authority from offsetting collections) (+)</td>
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**Spending authority from offsetting collections applied to repay debt (-):**

- Spending authority from offsetting collections applied to liquidate contract authority (-)
- Spending authority from offsetting collections substituted for borrowing authority (-)

**Anticipated spending authority from offsetting collections:**

- Anticipated collections, reimbursements, and other income
- Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)
- Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (+)
<table>
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<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
<th>Begin/End Debit/Credit</th>
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Budget authority (total) This line is calculated. Equals the sum of lines 1800 through 1842.

This line is calculated. Equals sum of lines 1800 through 1827.

Budget authority (total) 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 1330, 1400 through 1430, 1500 through 1631, 1700 through 1742, and 1800 through 1842].

This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1728, and 1800 through 1827].

This line is not required to be supported by the USSGL at this time, but will be required in the future.

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 1330, 1400 through 1430, 1500 through 1631, 1700 through 1742, and 1800 through 1842].

This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1037, 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901].

Memorandum (non-add) entries:

All accounts:

Unobligated balance expiring (-)

Unallocated Authority - Pending Recession

Unallocated Authority - OMB Deferral

Unallocated Authority

August 2020
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### Special and non-revolving trust funds only:

| F 1950 | 453500 | Cancellation of Appropriation From Unavailable Receipts | E C D | D M | X | U E X / K/N | E S/E/T | N | - |
| F 1950 | 455500 | Cancellation of Appropriation From Unavailable Receipts | E C D | D M | X | U E X / K/N | E S/E/T | N | - |
| F 1950 | 455500 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E C D | D M | X | U E X / K/N | E S/E/T | N | - |

**Fiscal Year 2020 Reporting**

**Section V**

**Part 1**

**August 2020**

---

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Special Funds**

**V SF 133/Sch P - 49**
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**S** 2002 Category B (by project) | | | | | | | | | | | | | | | | | | | | | | |
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| <strong>S</strong> 2002 480100 Delivered Orders - Obligations, Unpaid | B | D/C D B | D/M X | U/E X/K/N | E/EP | D/G/N - + 1, 4 | | | | | | | | | | | | | | | | |
| <strong>S</strong> 2002 480100 Delivered Orders - Obligations, Unpaid | E | D/C D B | D/M X | U/E X/K/N | E/EP | ECG/EM/ES/ET/TR N - + 1, 4 | | | | | | | | | | | | | | | | |
| <strong>S</strong> 2002 480100 Delivered Orders - Obligations, Unpaid | B | D/C D B | D/M X | U/E X/K/N | E/EP | ECG/EM/ES/ET/TR N - + 1, 4 | | | | | | | | | | | | | | | | |</p>
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**Fiscal Year 2020 Reporting**

**Section V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Report**

**SUPPLEMENT**

**Part 1**

**V SF 133/Sch P - 53 Bulletin No. 2020-21 August 2020**
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### SUPPLEMENT

#### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Line 2101** New obligations, unexpired accounts

**Line 2103** This line is calculated. Equals sum of lines 2101 through 2103.

**Line 2178** New obligations, unexpired accounts

**Line 2179** This line is calculated. Equals sum of lines 2101 through 2103.
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**Fiscal Year 2020 Reporting**

**Section V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**SUPPLEMENT**

**V SF 133/Sch P - 56 Bulletin No. 2020-21 August 2020**
### Part 1

**SUPPLEMENT**

**Assoc. Report Line No.**

**USSGL Acct.**

**USSGL Account Title**

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### Section V

**USGGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**Bulletin No. 2020-21**

**August 2020**
## Supplementary Report - Line No.

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**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Part 1**

**Section V**

**Fiscal Year 2020 Reporting**

**Bulletin No. 2020-21**

**V SF 133/Sch P - 58**

**August 2020**
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**Report SUPPLEMENT**

**Part 1**

**Fiscal Year 2020 Reporting**

**Section V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Bulletins No. 2020-21**

**V SF 133/Sch P - 59**

**August 2020**
**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

### USSGL Account Title

- USSGL 09100: Delivered Orders - Obligations, Unpaid
  - Authority Outlayed: Not Yet Disbursed
  - Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
- USSGL 09100: Delivered Orders - Obligations, Unpaid
  - Authority Outlayed: Not Yet Disbursed
  - Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
- USSGL 09200: Delivered Orders - Obligations, Paid
  - Authority Outlayed: Not Yet Disbursed
  - Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Paid

### Fund Types

- EC/EG/EM/ES/ET/TR
- D/C
- X/K/N
- E
  - +
  - E
  - D/M

### Authority Outlayed Not Yet Disbursed

- Authority Outlayed: Not Yet Disbursed
  - Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
  - Delivered Orders - Obligations, Unpaid
  - Undelivered Orders - Obligations, Prepaid/Advanced

### Upward Adjustments of Prior-Year Deliveries

- Upward Adjustments of Prior-Year Deliveries - Obligations, Unpaid
  - Delivered Orders - Obligations, Unpaid

### Funds Not Available for Commitment/Obligation

- Funds Not Available for Commitment/Obligation
  - Authorizations - Programs Exempt From Apportionment
  - Exempt from Apportionment unobligated balance, end of year

### Exempt from Apportionment Unobligated Balance, End of Year

- Exempt from Apportionment Unobligated Balance, End of Year
  - Authority Outlayed: Not Yet Disbursed
  - Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

### Financing Account Code

- Debit
- Credit

### Addl. Info.

- SF 133/Sch P - 60 Bulletin No. 2020-21 August 2020

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**Part 1**

**Fiscal Year 2020 Reporting**

**Section V**
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**S/P** CHANGE IN OBLIGATED BALANCE

**S/P** Unpaid obligations:

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**S/P** Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)

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**Fiscal Year 2020 Reporting**

**Section V**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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5. Authority Outlayed Not Yet Disbursed
6. Funding Account Code
7. Debit
8. Credit
9. Add'l Info.

**Bulletin No. 2020-21**

August 2020
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| S/P 3023 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3024 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3025 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Paid | E | C | D/R | A/E | D/M | X | U | U | N | EFER | D/G | + |  |
| S/P 3026 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Paid | E | C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3027 | 483100 | Authority Outlaid Not Yet Disbursed | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3028 | 483100 | Authority Outlaid Not Yet Disbursed | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3029 | 483100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3030 | 483100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3031 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3032 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3033 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3034 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3035 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3036 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3037 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
| S/P 3038 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3039 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3040 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3041 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3042 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3043 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3044 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |

| S/P 3045 | 481100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | D/R | A/E | D/M | X | U | U | N | EGER | D/G | + |  |
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Addl. Info:**
- E: Estimates
- D/R: Direct Reimbursable
- D/M: Direct Nonreimbursable
- S/P: Section V of the SF 133 Report
- N: Not Applicable
- +: Additional Information

**Recoveries of prior year unpaid obligations, expired accounts:**
- S/P 3041 487100
- S/P 3041 497100

**Uncollected payments:**
- S/P 3050 490100
- S/P 3050 493100
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**Fiscal Year 2020 Reporting**

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*August 2020*
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**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Fiscal Year 2020 Reporting**

**Section V**

**Bulletin No. 2020-20**

**V SF 133/Sch P - 65**

**August 2020**
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**Part 1**

**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Section V**

**Report**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**Bulletin No. 2020-21**

**V SF 133/Sch P - 66**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### Part 1

#### Special Supplement

**V SF 133/Sch P - 67**

**August 2020**
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# Fiscal Year 2020 Reporting

## Section V

### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### Memorandum (non-add) entries:

- Obligated balance, start of year (+ or -)
- This line is calculated. Equal the sum of lines 3000, 3001, 3060, and 3061.

### Budget Authority and Outlays, Net:

- Discretionary:
- Gross budget authority and outlays:

### Budget Authority and Outlays, Net:

- Outlays, gross:
- Outlays from new discretionary authority:
- Undelivered Orders - Obligations, Prepaid/Advanced
- Delivered Orders - Obligations, Paid
- Authority Outlayed Not Yet Disbursed
- Outlays from discretionary balances:
- Undelivered Orders - Obligations, Prepaid/Advanced
- Delivered Orders - Obligations, Paid
- Authority Outlayed Not Yet Disbursed

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**Bulletin No. 2020-20**

V SF 133/Sch P - 69

**August 2020**
| USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule |

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**Notes:**
- Federal sources (-)
- Non-Federal sources (-)
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Line 4010:**
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Line 4011:**
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Line 4010:**
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Line 4011:**
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Line 4012:**
- Offsetting collections (collected) from:
- Offsets against gross budget authority and outlays:

**Fiscal Year 2020 Reporting**

**Section V**

**Note:**
- Bulletin No. 2020-21 August 2020
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**Notes:**
- SF 133/Sch P - 71 Bulletin No. 2020-21 August 2020
- **V SF 133/Sch P - 71**
| Assoc. Line | USSGL Account Title                                      | Regul. End | Debit/ Credit | Reimb Flag | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ Non-Fed | Year of BA | PY Adj | Fund Type | Status | Status Sch | Code | Financ. Account Code | Debit | Credit | Addl. Info |
|------------|----------------------------------------------------------|------------|---------------|------------|------------|-----------|------------|---------|---------------|-------------|------------|--------|-----------|--------|-------------|-------|--------|-----------|
| S          | Receivable From the Financing Fund                       | E D D D   | D             | X          | U U X N    | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Receivable From the Financing Fund                       | B D D D   | D             | X          | U U X N    | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Other Federal Receivables                                | E D D D   | D             | X          | U U X N    | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Other Federal Receivables                                | B D D D   | D             | X          | U U X N    | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Change in uncollected gyms, Fed sources, expired accounts(* or -)  | E D C R   | D             | E/F        | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Entitled Customer Orders Without Advance                 | B D C R   | D             | E/F        | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Expenditure Transfers From Trust Funds - Receivable     | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Expenditure Transfers From Trust Funds - Receivable     | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Reimbursements and Other Income Earned - Receivable     | E D C D R | D             | E/F        | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Reimbursements and Other Income Earned - Receivable     | B D C D R | D             | E/F        | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Interest Receivable from Treasury                        | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Interest Receivable from Treasury                        | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Receivable From the Liquidating Fund                     | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Receivable From the Liquidating Fund                     | B D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Receivable From the Financing Fund                       | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| S          | Receivable From the Financing Fund                       | B D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Efforting collections credited to expired accounts       | E D D D   | D             | E/F/N      | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Entitled Customer Orders With Advance                    | B D C R   | D             | E/F/N      | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers From Trust Funds - Collected       | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers From Trust Funds - Collected       | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Reimbursements and Other Income Earned - Collected       | E D C D R | D             | E/F/N      | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Reimbursements and Other Income Earned - Collected       | B D C D R | D             | E/F/N      | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers from Trust Funds - Collected       | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers from Trust Funds - Collected       | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Governmental-Type Fees             | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Business-Type Fees                | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Business-Type Fees                | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Loan Principal                    | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Loan Interest                     | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Rent                              | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections of Rent                              | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Actual Collections From Sale of Forested Property       | E D D D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Other Actual Business-Type Collections From Non-Federal Sources | E D C D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Other Actual Business-Type Collections From Non-Federal Sources | E D C D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Other Actual Governmental-Type Collections From Non-Federal Sources | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | -     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers From Trust Funds - Collected       | E D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |
| F          | Expenditure Transfers From Trust Funds - Collected       | B D X D   | D             | X          | E K/N     | EC/EG/EM/ER/ES/ET/TR | N     | +     | 1           |             |            |        |           |        |             |       |        |           |

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Part V**

**Section V**

**Report Fiscal Year 2020 Reporting**

**Bulletin No. 2020-21**

**August 2020**
### Fiscal Year 2020 Reporting

#### Section V

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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### Notes

- This line is calculated. Equals sum of lines 4050, 4051, 4053, 4054 and 4055.

- This line is calculated. Equals sum of lines 4050 and 4053.

- 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, 4054 and 4055.

- 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.

- This line is calculated. Equals the sum of lines 4050, 4051, 4053, 4054 and 4055.

- This line is calculated. Equals the sum of lines 4050 and 4053.

- 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.

- 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.
### Part 1: SUPPLEMENT

**Assoc. Report**

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**S/P 4080**

Outlays, net (discretionary)

**S/P 4090**

Budget authority, gross

**S/P 4090**

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].

**S/P 4100**

Outlays, gross

**S/P 4110**

Outlays from new mandatory authority

**S/P 4110**

Outlays from mandatory balances

**S/P 4110**

Outlays, gross (total)

**S/P 4120**

Outlays, net (discretionary)

**S/P 4120**

This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.

**S/P 4120**

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].

**Mandatory:**

- Gross budget authority and outlays:

**SF 133/Sch P - 74**

(Bulletin No. 2020-21 August 2020)
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### 3. Omissions and adjustments against gross budget authority and outlays:

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Part 1**

**Fiscal Year 2020 Reporting**

**Section V**

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August 2020
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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#### Part 1: Fiscal Year 2020 Reporting

**Section V**

**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

- **Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)**
  - S/P 4140: Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |

- **Borrowing or other income earned - Receivable**
  - S/P 4140: Borrowing or other income earned - Receivable
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |

- **Interest Receivable from Treasury**
  - S/P 4140: Interest Receivable from Treasury
    - S/P 4140 | 428300 | Interest Receivable from Treasury | E | DAC | D | M | X | U | U | N | E/PER | DG/N | - + |

#### Additional sources against gross budget authority only:

- **This line is calculated. Equals the sum of lines 4120 through 4124.**

- **Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)**
  - S/P 4140: Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |
    - S/P 4140 | 421200 | Unfulfilled Customer Orders Without Advance | E | DAC | D | M | F | X | U | U | N | E/PER | DG | - + |

- **Borrowing or other income earned - Receivable**
  - S/P 4140: Borrowing or other income earned - Receivable
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |
    - S/P 4140 | 425100 | Borrowing or other income earned - Receivable | E | DAC | D/R | M | E/F | X | U | U | N | E/PER | DG/N | - + |

- **Interest Receivable from Treasury**
  - S/P 4140: Interest Receivable from Treasury
    - S/P 4140 | 428300 | Interest Receivable from Treasury | E | DAC | D | M | X | U | U | N | E/PER | DG/N | - + |
### SUPPLEMENT

#### Part 1

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**P 4142** Efecting collections credited to expired accounts

| P 4142 422200 Efecting Customer Orders With Advance | E DC R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |
| P 4142 422200 Efecting Customer Orders With Advance | E DC R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |
| P 4142 422500 Reimbursements and Other Income Earned - Collected | E DC D/R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |
| P 4142 422500 Reimbursements and Other Income Earned - Collected | E DC D/R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |

**P 4142** Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

| P 4142 423500 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E DC R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |
| P 4142 423500 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E DC R | M | E/F/N | X | E | K/N | ECE/G/EM/EF/ET/TR | N | + | 1 |

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**Fiscal Year 2020 Reporting**

**Section V**

**Bulletin No. 2020-21**

**V SF 133/Sch P - 78**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Section V

**Financing Account Code**

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<td>Anticipated Reimbursements and Other Income</td>
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**Notes:**
- New budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124.
- Equals sum of lines 4140 and 4143.
- Equals sum of lines 4140, 4141, 4143, 4144 and 4145.
- Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124.
- Equals sum of lines 4070 and 4160.
- Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124.
- Equals sum of lines 4070 and 4160.
- Equals sum of lines 4070 and 4160.

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**V SF 133/Sch P - 80 Bulletin No. 2020-21**

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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

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Section V

**Unobligated balance, EOY: Contract authority**

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Bulletin No. 2020-21**

**V SF 133/Sch P - 83**

**August 2020**
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* P equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 1828.
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Part V**

**Section V**

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**Report SUPPLEMENT**

**Part 1 Fiscal Year 2020 Reporting**

**V SF 133/Sch P - 85**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Fiscal Year 2020 Reporting

**Section V**

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**Expiring unavailable balance, EOY: Appropriations (-)**

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**Unexpired unavailable balance, EOY: Contract authority**

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**Equals the amount on line 5096 minus the sum of the amounts on lines 1102, 1132, 1203, 1232, and 5097 for revolving funds only.**

**Unexpired unavailable balance, EOY: Contract authority**

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<td>438200</td>
<td>Temporary Reduction - New Budget Authority</td>
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<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
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<td>P 5102</td>
<td>459700</td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
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<td>P 5102</td>
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<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
<td>E DC D B M X U N</td>
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<td>Appropriation Purpose Fulfilled - Balance Not Available</td>
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<td>Appropriation Purpose Fulfilled - Balance Not Available</td>
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Unexpired unavailable balance, EOY: Contract authority

Equals the amount on line 5099 minus the sum of the amounts on lines 1403 and 1421.

Unexpired unavailable balance, SOY: Borrowing authority

Unexpired unavailable balance, EOY: Borrowing authority

Unexpired unavailable balance, SOY: Fulfilled purpose

Unexpired unavailable balance, EOY: Fulfilled purpose

International Monetary Fund:

PMF 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

#### Part 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
<th>Begin/End</th>
<th>Debit/Credit</th>
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<th>Apport Cat</th>
<th>Auth Type</th>
<th>Avail Time</th>
<th>BFA Cat</th>
<th>Borrow Source</th>
<th>Fed/Nonfed</th>
<th>Year of BA</th>
<th>PY Adj</th>
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<td>Other Appropriations Realized - International Monetary Fund - Reserve Tranche</td>
<td>E D/C D</td>
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<td>P 5112</td>
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<td>IMF quota letter of credit increase (P.L. xxx-xxx)</td>
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<td>IMF quota letter of credit, total</td>
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<td>IMF quota reserve tranche, total</td>
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<td>P 5115</td>
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<td>IMF quota letter of credit, total</td>
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<td>P 5116</td>
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<td>Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)</td>
<td>E D D</td>
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<td>N</td>
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<td>P 5117</td>
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<td>New Arrangements to Borrow (exchange rate)</td>
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<td>P 5118</td>
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<td>Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)</td>
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<td>N</td>
<td>EG</td>
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#### Discretionary mandated transfers:

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#### Discretionary mandated transfer to other accounts (-)

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#### Discretionary mandated transfer from other accounts

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#### Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory):

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#### Direct unobligated balance, start of year

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**Fiscal Year 2020 Reporting**

**Section V**

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<th>USSGL Account Title</th>
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| **USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

- **Fiscal Year 2020 Reporting**
- **Section V**

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**Supplement**

**Part 1**

**Bulletin No. 2020-21**

**V SF 133/Sch P - 89**

**August 2020**
### Part 1

#### Fiscal Year 2020 Reporting

**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

| Assoc. | Line No. | USSGL Acct. | USSGL Account Title | Regime | Debit/ Credit | Debit/ Credit | Reimb Flg | Apport Cat | Auth Type | Avail Time | BEA Cat | Borrow Source | Fed/ NonFed | FY | PY | PV | FY Reduction Type | TAS Status SF 133 | TAS Status Sch P | Trans. Code | Fund Type | Financing Account Code | Debt | Credit | Addl. Info |
|--------|----------|-------------|---------------------|--------|---------------|---------------|-----------|------------|-----------|------------|----------|----------|----------------|-------------|----|----|----|-------------------|-------------------|----------------|-----------|-----------|-------------------|------|-------|----------|
| S/P 531 | 434400 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | P | F | M | X | OTR/SEQ/XXX | U/E | U | X/K/N | ES/ET | N | + | - |
| S/P 531 | 434400 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | S | M | X | OTR/SEQ/XXX | U/E | U | X/K/N | EG/E/F/E/ET/TR | N | + | - |
| S/P 531 | 434400 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | P | D | X | ATB/OTR/SEQ/XXX | U/R | U | X/K/N | ES/ET | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | P | D | X | SEQ | U/R | U | X/K/N | E/F/E/R | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | S | D | X | ATB/OTR/SEQ/XXX | U/E | U | X/K/N | EG | N | + | - |
| S/P 531 | 434400 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | S | D | X | E/R | U | U | X/N | TR | N | + | - |
| S/P 531 | 434400 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | S | M | X | SEQ | U | U | X/N | ES | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | D | P | M | X | SEQ | U | U | X/N | E/G | N | + | - |
| S/P 531 | 459040 |  | Systems Unavailable for Obligation Upon Collection | B | D/C | D | M | X | U | E/F | U | X/K/N | ES/ET | N | + | - |
| S/P 531 | 459700 |  | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances | B | D/C | D | P | M | X | U | U | X/N | EP | N | + | - |
| S/P 531 | 459000 |  | Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances | B | C | D | S | D/M | X | U | U | X/N | EG/E/F/E/R | N | + | - |
| S/P 531 | 459800 |  | Borrowing Authority and Contract Authority Temporarily Precluded From Obligation | B | C | D | S | D/M | X | E | K/N | EG | N | + | - |
| S/P 531 | 480100 |  | End-Federal Obligations - Unpaid | B | D/C | D | A/R | D/M | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 480100 |  | End-Federal Obligations - Unpaid | B | D/C | D | A/R | D/M | X | U | U | X/K/N | EG/E/G/M/E/S/ET/TR | N | + | - |
| S/P 531 | 480300 |  | End-Federal Obligations, prepaid/advanced | B | D/C | D | A/R | D/M | BAL-NEW | X | U | U | X/K/N | EG/E/G/E/M/E/S/ET/TR | N | + | - |
| S/P 531 | 480200 |  | Borrowing Authority and Contract Authority Temporarily Precluded From Obligation | B | D/C | D | A/R | M | X | U | U | N | E/F/E/R | DG | + | - |
| S/P 531 | 460100 |  | Delivered Obligations - Unpaid | B | D/C | D | A/R | D/M | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 460100 |  | Delivered Obligations - Unpaid | B | D/C | D | A/R | D/M | X | U | U | X/K/N | EG/E/G/M/E/S/ET/TR | N | + | - |
| S/P 531 | 460600 |  | Authority Outlined Not Yet Disbursed | B | D/C | D | A/R | D/M | BAL-NEW | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 460600 |  | Authority Outlined Not Yet Disbursed | B | D/C | D | A/R | D/M | BAL-NEW | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 451000 |  | Reimbursable unobligated balance, start of year | B | D/C | R | D/M | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 420100 |  | Total Actual Resources - Collected | B | D/C | R | D/M | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 420100 |  | Total Actual Resources - Collected | B | D/C | R | D/M | X | U | U | X/K/N | EG/E/G/M/E/S/ET/TR | N | + | - |
| S/P 531 | 422100 |  | Unfilled Customer Orders Without Advance | B | D/C | R | M | E | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 422100 |  | Unfilled Customer Orders Without Advance | B | D/C | R | M | E | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 422200 |  | Unfilled Customer Orders With Advance | B | D/C | R | D/M | E/F/N | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 422200 |  | Unfilled Customer Orders With Advance | B | D/C | R | D/M | E/F/N | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 451100 |  | Reimbursements and Other Income Earned - Receivable | B | D/C | R | D/M | E/F | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 451100 |  | Reimbursements and Other Income Earned - Receivable | B | D/C | R | D/M | E/F | X | U | U | X/K/N | E/F/E/R | DG/N | + | - |
| S/P 531 | 451000 |  | Reimbursements and Other Income Earned - Receivable | B | D/C | R | M | E | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 451000 |  | Reimbursements and Other Income Earned - Receivable | B | D/C | R | M | E | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 423000 |  | Interest Receivable From Treasury | B | D/C | R | M | X | U | U | N | E/F/E/R | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | R | S | M | X | SEQ | U/E | X/K/N | E/F/E/R | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | R | S | D | X | SEQ | U/E | X/K/N | E/F/E/R | N | + | - |
| S/P 531 | 434000 |  | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | R | S | D | X | U/E | X/K/N | E/F/E/R | N | + | - |
| S/P 531 | 459800 |  | Borrowing Authority and Contract Authority Temporarily Precluded From Obligation | B | C | R | S | D | X | U | U | N | EG | N | + | - |

**Bulletin No. 2020-21**

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**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

<table>
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#### Notes
- **Discretionary unobligated balance, start of year**
- **Non-Allocation Transfers of Invested Balances - Receivable**
- **Non-Allocation Transfers of Invested Balances - Payable**
- **Total Actual Resources - Collected**
- **Total Actual Resources - Unobligated**
- **Total Resource Authority To Be Liquidated by Trust Funds**
- **Transfers of Contract Authority - Allocation**
- **Unfulfilled Customer Orders With Advance**
- **Temporary Reduction/Cancellation Returned by Appropriation**
- **Temporary Reduction/Cancellation Returned by Appropriation**

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**Report**

**Supplement**

**Part 1**

**Assoc. Line**

**USSGL**

**USSGL Account Title**

**Regime End**

**Debit Credit**

**Reimb Flng**

**Apport Cat**

**Auth Type**

**Avail Time**

**BEA Cat**

**Borrow Source**

**Fed/Nonfed**

**Year of BA**

**FY Adj**

**Reduction Type**

**TAS Status SF 133**

**TAS Status Sch P**

**Trans Code**

**Fund Type**

**Financing Account Code**

**Debit Credit**

**Addl Info**

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**Fiscal Year 2020 Reporting**

**Section V**

**Bulletin No. 2020-21**

**V SF 133/Sch P - 91**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### ASSOC. Report

| Line | USSGL Acct. | USSGL Account Title | Reg/End | Debit/Credit | Reimb Flg | Apport Cat | Auth Type | Avail Time | BEA/Cat | Borrow Source | Fed/Needed | 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 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | F | P | D | X | ATM/SEQ | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | P | D | X | SEQ | U/E | U | X/N | EP/ER | N | - |
| S/P 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | S | D | X | ATM/SEQ | U/E | U | X/N | EP/ER | N | - |
| S/P 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | S | D | X | ATM/SEQ | U/E | U | X/N | TR | N | - |
| S/P 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | S | D | X | ATM/SEQ | U/E | U | X/N | TR | N | - |
| S/P 351 | 434400 | Temporary Reduction/Cancellation Returned by Appropriation | D | D | S | D | X | SEQ | U | U | N | ET | N | - |
| S/P 351 | 439400 | Receipts Unavailable for Obligation Upon Collection | D | D | D | X | U | U | X/N | ES/ET | N | - |
| S/P 351 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances | D | D | C/P | D | X | U | U | X/N | ES/ET | N | - |
| S/P 351 | 439800 | Effective Collection Temporarily Precluded From Obligation | D | D | S | D | X | U | U | X/N | EG/PER | N | - |
| S/P 351 | 439800 | Effective Collections Temporarily Precluded From Obligation | D | D | S | D | X | U | U | N | EG | N | - | 6 |
| S/P 351 | 439800 | Effective Collections Temporarily Precluded From Obligation | D | D | S | D | X | U | U | N | EG | N | - | 6 |
| S/P 351 | 440100 | End-of-Period Obligations - Unpaid | D | D | D/R | A/RE | D | X | U/E | U | X/N | EP/ER | D/GEN | N | - |
| S/P 351 | 440100 | End-of-Period Obligations - Unpaid | D | D | D/R | A/RE | D | X | U/E | U | X/N | EC/EG/ME/ET/IT | N | - |
| S/P 351 | 440200 | End-of-Period Obligations - Prepaid/Advanced | D | D | D/R | A/RE | D | BAL/NEW | X | U/E | U | X/N | EC/EG/ME/PER/IT | N | - |
| S/P 351 | 440400 | Delivered Orders - Obligations, Unpaid | D | D | D/R | A/RE | D | X | U/E | U | X/N | EP/ER | D/GEN | N | - |
| S/P 351 | 440400 | Delivered Orders - Obligations, Unpaid | D | D | D/R | A/RE | D | X | U/E | U | X/N | EC/EG/ME/ET/IT | N | - |
| S/P 351 | 440800 | Authority Outlaid Not Yet Disbursed | D | D | D/R | A/RE | D | BAL/NEW | X | U | U | N | EC/GER | N | - |

#### Mandatory unobligated balance, start of year

<p>| Line | USSGL Acct. | USSGL Account Title | Reg/End | Debit/Credit | Reimb Flg | Apport Cat | Auth Type | Avail Time | BEA/Cat | Borrow Source | Fed/Needed | 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 351 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | D | M | X | X | U | U | X/N | EG | N | - |
| S/P 351 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | D | B/F | P | M | F | X | SEQ/XXX | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D | D | C | M | F | X | XXX | U/E | U | X/N | EG | N | - |
| S/P 351 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D | D | C | M | F | X | SEQ/XXX | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D | D | M | X | X | U | U | X/N | ET | N | - |
| S/P 351 | 413700 | Transfers of Contract Authority - Allocation | D | D | D/R | M | F | X | U | U | X/N | ET | N | - |
| S/P 351 | 413900 | Contract Authority Carried Forward | D | D | M | X | U | U | X/N | EG/PER/ET | N | - |
| S/P 351 | 414900 | Borrowing Authority Carried Forward | D | D | D/R | M | F/P/T | U | U | X/N | EP/ER | D/GEN | N | - |
| S/P 351 | 414900 | Borrowing Authority Carried Forward | D | D | D/R | M | F/P/T | U | U | X/N | EG/ER | N | - |
| S/P 351 | 413500 | Transfers of Contract Authority - Non-Allocation | D | D | S | M | F | BAL/NEW | X | U | U | X/N | EP | N | - |
| S/P 351 | 411600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | D | D/P | M | F | X | U | U | X/N | EP/ES/ET | N | - |
| S/P 351 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | D | D/P | M | F | X | SEQ/XXX | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | D | D | C | M | F | X | SEQ/XXX | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | D | D | C | M | F | X | SEQ/XXX | U/E | U | X/N | ES/ET | N | - |
| S/P 351 | 420100 | Total Actual Resources - Collected | D | D | D/R | M | X | U/E | U | X/N | EP/ER | D/GEN | N | - |
| S/P 351 | 420100 | Total Actual Resources - Collected | D | D | D/R | M | X | U/E | U | X/N | EC/EG/ME/ET/IT | N | - |
| S/P 351 | 422100 | Unfilled Customer Orders Without Advance | D | D | D | M | F/E | X | U/E | U | X/N | EC/EG/ME/PER/IT | N | - |
| S/P 351 | 422100 | Unfilled Customer Orders Without Advance | D | D | D | M | F/E | X | U/E | U | X/N | EC/EG/ME/PER/IT | N | - |</p>
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**SUPPLEMENT**

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Part 1**

**Section V**

**Bulletin No. 2020-20**

**V SF 133/Sch P - 94**

**August 2020**
## SUPPLEMENT

**USGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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**V SF 133/Sch P - 95**

**August 2020**
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**Part 1**

**SUPPLEMENT**

**USSSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

**Fiscal Year 2020 Reporting**

**Section V**

**Bulletin No. 2020-21**

V SF 133/Sch P - 96

August 2020
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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**Part 1**

**SUPPLEMENT**

**Fiscal Year 2020 Reporting**

**Section V**

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**Bulletin No. 2020-21**

**V SF 133/Sch P - 98**

**August 2020**
USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Part 1
SUPPLEMENT

Section V

Bulletin No. 2020-21
V SF 133/Sch P - 99
August 2020
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

**Fiscal Year 2020 Reporting**

**Section V**

**USSGL Account Title**
- EC/EG/EM/ES/ET/TR
- Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
- Other Federal Receivables - Transferred
- B/P/X
- D/C
- D/C
- Receivable From the Financing Fund
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- X/K/N
- U/E
- D/G/N
- U/E
- U/E
- EP/ER
- Reimbursements and Other Income Earned - Receivable
- X/K/N
- E
- D/C
- X/K/N
- -
- E
- EC/EG/EM/ES/ET/TR
- EP/ER
- D/G/N
- U/E
- D/M
- Expenditure Transfers From Trust Funds - Receivable
- -
- D/R
- -
- U/E
- B/P/X
- D/M
- Reimbursements and Other Income Earned - Receivable - Transferred
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### Summary

- **USSGL Crosswalk - SF 133 and Schedule P**
- **Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**
- **Fiscal Year 2020 Reporting**
- **Section V**

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**Bulletin No. 2020-21**

**V SF 133/Sch P - 100**

**August 2020**
### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

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### USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

#### Fiscal Year 2020 Reporting

**Section V**

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<td>New deficiency (-)</td>
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<td>Budgetary resources used to liquidate deficiencies</td>
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<td>This line is not required to be supported by the USSGL at this time, but will be required in the future.</td>
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<td>Unfunded deficiency, end of year (-)</td>
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**P** This line is not required to be supported by the USSGL at this time, but will be required in the future.

**Addl. Info.**

Bulletin No. 2020-21

V SF 133/Sch P - 103

August 2020
### Fiscal Year 2020 Reporting

#### Section V

**USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**

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<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
<th>Begin/End</th>
<th>Debit/Credit</th>
<th>Reimb/Flag</th>
<th>Apport Cat</th>
<th>Auth Type</th>
<th>Avail Time</th>
<th>BEA Cat</th>
<th>Borrow Source</th>
<th>Fed/Nonfed</th>
<th>Year of BA</th>
<th>PY Adj</th>
<th>Reduction Type</th>
<th>TAS Status SF 133</th>
<th>TAS Status Sch P</th>
<th>Trans. Code</th>
<th>Fund Type</th>
<th>Financing Account Code</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>Addl. Info</th>
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<td>S/P</td>
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<td>FOOTNOTES AND ADDITIONAL INFORMATION:</td>
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<tr>
<td>S/P</td>
<td>1</td>
<td>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.</td>
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<td>S/P</td>
<td>2</td>
<td>Anticipated amounts should be zero for the yearend preclosing trial.</td>
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<tr>
<td>S/P</td>
<td>3</td>
<td>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.</td>
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<td>Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.</td>
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<tr>
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<td>USSGL account balance must be zero for the yearend preclosing trial balance.</td>
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<td>Permutation available through FY 2020-12 GTAS Reporting Window (including FY 2020-12 GTAS revision window.)</td>
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<td>S/P</td>
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<td>Permutation available through FY 2021-12 GTAS Reporting Window (including FY 2021-12 GTAS revision window.)</td>
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Part 1, Section VI: USSGL Crosswalks to Reclassified Statements

This section includes crosswalks for use in Fiscal Year 2020 GTAS Reporting. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government. Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by Fiscal Service:

<table>
<thead>
<tr>
<th>Section VI Crosswalk</th>
<th>Page Number</th>
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<tr>
<td>USSGL Crosswalk Reclassified Balance Sheet (RBS)</td>
<td>VI RBS - 1</td>
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<tr>
<td>USSGL Crosswalk Reclassified Statement of Net Cost (RSNC)</td>
<td>VI RSNC - 1</td>
</tr>
<tr>
<td>USSGL Crosswalk Reclassified Statement of Operations and Changes in Net Position (RSOCNP)</td>
<td>VI RSOCNP - 1</td>
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# USSGL Crosswalk - Reclassified Balance Sheet

### Assets (Note 2)

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### Federal investments (Note 5)

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### Interest receivable - investments (Note 5)

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### Accounts receivable, net (Note 6)

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### Accounts receivable, capital transfers

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### Benefit program contributions receivable

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<th>USSGL Account Title</th>
<th>Begin/End</th>
<th>Fed/NonFed</th>
<th>Fund Type</th>
<th>Reporting Type Code</th>
<th>Addl. Info.</th>
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<tbody>
<tr>
<td>3.3</td>
<td>132100</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
<td>E</td>
<td>F</td>
<td>EG</td>
<td>U</td>
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### Accounts receivable, net

<table>
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<th>Fed/NonFed</th>
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### USSGL Crosswalk - Reclassified Balance Sheet

#### Fiscal Year 2020 Reporting

**Section VI**

#### USSGL Crosswalk - Reclassified Balance Sheet

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
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<tr>
<td>3.5</td>
<td>Transfers receivable</td>
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<td>3.5</td>
<td>139000</td>
<td>Appropriated Dedicated Collections Receivable</td>
<td>E F</td>
<td>ES/ET/US/UT</td>
<td>E/U</td>
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<td>4</td>
<td>Loans receivable</td>
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<td>4.1</td>
<td>Interest receivable - loans and not otherwise classified</td>
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<td>4.2</td>
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<td>Other Assets (Note 12)</td>
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<td>Advances to others and prepayments</td>
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<td>Other assets</td>
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<td>Other Assets</td>
<td>E F</td>
<td>GA</td>
<td>E/U</td>
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<td>5.3</td>
<td>Asset for agency's custodial and non-entity liabilities</td>
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<td>5.3</td>
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<td>E F</td>
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<td>110300</td>
<td>Restricted Operating Cash</td>
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<td>Funds Held Outside of Treasury - Non-Budgetary</td>
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<td>119306</td>
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<td>Interest Receivable on Special Drawing Rights (SDR)</td>
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**Bulletin No. 2020-21**  
**VI RBS - 2**  
**August 2020**
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<td>Loans Receivable - International Monetary Fund</td>
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### USSGL Crosswalk - Reclassified Balance Sheet

<table>
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<th>Line No.</th>
<th>USSGL Acct.</th>
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### Part 1

#### Supplement

#### Line No. | USSGL Acct. | USSGL Account Title | Begin/End Fed/NonFed | Fund Type | Reporting Type Code | Addl. Info.
--- | --- | --- | --- | --- | --- | ---
12 | 167000 | Foreign Investments | E N | EP | E | 
12 | 167100 | Discount on Foreign Investments | E N | EP | E | 
12 | 167200 | Premium on Foreign Investments | E N | EP | E | 
12 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E N | EP | E | 
15 | 201000 | Liability for Fund Balance With Treasury | E F | GA | U | 
15 | 209010 | Liability for Fund Balance While Awaiting a Warrant | E F | GA | U | 
### Section VI

#### USSGL Crosswalk - Reclassified Balance Sheet

<table>
<thead>
<tr>
<th>Line No.</th>
<th>USSGL Acct.</th>
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<td>19.4</td>
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<td>Other Liabilities - Reductions</td>
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<td>ES/ET/US/UT</td>
<td>E/U</td>
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<td>20</td>
<td>Federal debt and interest payable (Note 14)</td>
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<td>20.2</td>
<td>Interest payable - debt</td>
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<td>21</td>
<td>Debt associated with loans (Note 14)</td>
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<td>21.2</td>
<td>Loans payable</td>
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<td>22</td>
<td>Other Liabilities (Notes 15 and 17)</td>
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<td>Other liabilities (without reciprocals) (Note 15)</td>
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<td>Liability for Clearing Accounts</td>
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<td>22.3</td>
<td>Other Liabilities (Note 17)</td>
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<td>Other Liabilities Without Related Budgetary Obligations</td>
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<td>Other Liabilities - Reductions</td>
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<td>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17)</td>
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23. Total Intra-governmental

This line is calculated. Equals the sum of lines 18 through 22.

24. Accounts payable


25. Federal debt and interest payable (Note 14)


26. Federal employee and veteran benefits payable (Note 15)


27. Environmental and disposal liabilities (Note 16)


28. Benefits due and payable


29. Loan guarantee liability (Note 8)


30. Liabilities to Government-sponsored enterprises (for use by Treasury only)

### USSGL Crosswalk - Reclassified Balance Sheet

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<tr>
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<tr>
<td>31</td>
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<td>Insurance and guarantee program liabilities</td>
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<td>Other liabilities (Notes 17, 18, and 19)</td>
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<td>32</td>
<td>201000</td>
<td>Liability for Fund Balance With Treasury</td>
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<tr>
<td>32</td>
<td>219200</td>
<td>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</td>
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<td>32</td>
<td>219300</td>
<td>Allocation of Special Drawing Rights (SDRs)</td>
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<td>32</td>
<td>241000</td>
<td>Liability for Clearing Accounts</td>
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<td>Total with the public</td>
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<td>Net position</td>
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<td>Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated)</td>
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**Part 1**

**SUPPLEMENT**

**Fiscal Year 2020 Reporting**

**Section VI**

**BULLETIN NO. 2020-21**

**VI RBS - 8**

**August 2020**
## USSGL Crosswalk - Reclassified Balance Sheet

<table>
<thead>
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<th>Line No.</th>
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<td>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</td>
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### USSGL Crosswalk - Reclassified Balance Sheet

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<th>Line No.</th>
<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
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<td>Gains on Disposition of Assets - Other</td>
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### 37 Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated)

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<th>Unexpended appropriations - Funds other than those from Dedicated Collections</th>
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# USSGL Crosswalk - Reclassified Balance Sheet

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<th>USSGL Acct.</th>
<th>USSGL Account Title</th>
<th>Begin/End</th>
<th>Fed/NonFed</th>
<th>Fund Type</th>
<th>Reporting Type Code</th>
<th>Addl. Info.</th>
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### 37.2 Cumulative results of operations - Funds other than those from Dedicated Collections

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Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

Section VI
USSGL Crosswalk - Reclassified Balance Sheet

Line USSGL
No. Acct.
USSGL Account Title
37.2 571300

37.2 572000
37.2 573000
37.2 573500
37.2 573600
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37.2
37.2
37.2

574000
574500
575000
575500

37.2 575600
37.2 576000
37.2 576500
37.2 576600
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577500
577600
578000
579000
579001

37.2 579010
37.2 579100
37.2 579200
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580000
580100
580200
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580400
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582100
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583000
583100
583200
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583400
583500
583600
589000
589100
589200
589300
589400
589500
589600
590000

Begin/ Fed/
End NonFed

Fund Type

Reporting Addl.
Type Code Info.

Accrual of Amounts Receivable from Custodian or NonEntity Assets Receivable from a Federal Agency - Other
Than the General Fund of the U.S. Government
Financing Sources Transferred In Without
Reimbursement
Financing Sources Transferred Out Without
Reimbursement
Appropriated Dedicated Collections to be Transferred In

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F


U

E

F/Z


U

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ES/ET/US/UT

U

Appropriated Dedicated Collections to be Transferred
Out
Appropriated Dedicated Collections Transferred In
Appropriated Dedicated Collections Transferred Out
Expenditure Financing Sources - Transfers-In
Non-Expenditure Financing Sources - Transfers-In Other
Non-Expenditure Financing Sources - Transfers-In Capital Transfers
Expenditure Financing Sources - Transfers-Out
Non-Expenditure Financing Sources - Transfers-Out Other
Non-Expenditure Financing Sources - Transfers-Out Capital Transfers
Non-Budgetary Financing Sources Transferred In
Non-Budgetary Financing Sources Transferred Out
Imputed Financing Sources
Other Financing Sources
Other Non-Budgetary Financing Sources for Debt
Accruals/Amortization
Other General Fund Financing Sources
Adjustment to Financing Sources - Credit Reform
Financing Sources To Be Transferred Out - Contingent
Liability
Seigniorage
Tax Revenue Collected - Not Otherwise Classified
Tax Revenue Collected - Individual
Tax Revenue Collected - Corporate
Tax Revenue Collected - Unemployment
Tax Revenue Collected - Excise
Tax Revenue Collected - Estate and Gift
Tax Revenue Collected - Customs
Tax Revenue Accrual Adjustment - Not Otherwise
Classified
Tax Revenue Accrual Adjustment - Individual
Tax Revenue Accrual Adjustment - Corporate
Tax Revenue Accrual Adjustment - Unemployment
Tax Revenue Accrual Adjustment - Excise
Tax Revenue Accrual Adjustment - Estate and Gift
Tax Revenue Accrual Adjustment - Customs
Contra Revenue for Taxes - Not Otherwise Classified
Contra Revenue for Taxes - Individual
Contra Revenue for Taxes - Corporate
Contra Revenue for Taxes - Unemployment
Contra Revenue for Taxes - Excise
Contra Revenue for Taxes - Estate and Gift
Contra Revenue for Taxes - Customs
Tax Revenue Refunds - Not Otherwise Classified
Tax Revenue Refunds - Individual
Tax Revenue Refunds - Corporate
Tax Revenue Refunds - Unemployment
Tax Revenue Refunds - Excise
Tax Revenue Refunds - Estate and Gift
Tax Revenue Refunds - Customs
Other Revenue

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Bulletin No. 2020-21

VI RBS - 13

August 2020


### USSGL Crosswalk - Reclassified Balance Sheet

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<th>Line No.</th>
<th>USSGL Acct.</th>
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## USSGL Crosswalk - Reclassified Balance Sheet

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### 38 Total net position
This line is calculated. Equals the sum of lines 36 and 37.

### 39 Total liabilities and net position
This line is calculated. Equals the sum of lines 34 and 38.

---

### FOOTNOTES AND ADDITIONAL INFORMATION:


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.
### Part 1

**SUPPLEMENT**

#### USSGL Crosswalk - Reclassified Statement of Net Cost

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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

11.1 | 510000 | Revenue From Goods Sold | E         | N          | X            | E/U                  |            |
| 11.1 | 510900 | Contra Revenue for Goods Sold | E         | N          | X            | E/U                  |            |
| 11.1 | 520000 | Revenue From Services Provided | E         | N          | X            | E/U                  |            |
| 11.1 | 520900 | Contra Revenue for Services Provided | E         | N          | X            | E/U                  |            |
| 11.1 | 531000 | Interest Revenue - Other | E         | N          | X            | E/U                  |            |
| 11.1 | 531100 | Interest Revenue - Investments | E         | N          | X            | E/U                  |            |
| 11.1 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E         | N          | X            | E/U                  |            |
| 11.1 | 531300 | Interest Revenue - Subsidy Amortization | E         | N          | X            | E/U                  |            |
| 11.1 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E         | N          | X            | E/U                  |            |
| 11.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E         | N          | X            | E/U                  |            |
| 11.1 | 531900 | Contra Revenue for Interest Revenue - Other | E         | N          | X            | E/U                  |            |
| 11.1 | 532500 | Administrative Fees Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 532900 | Contra Revenue for Administrative Fees | E         | N          | X            | E/U                  |            |
| 11.1 | 540000 | Funded Benefit Program Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 540500 | Unfunded FECA Benefit Revenue | E         | N          | X            | U                    |            |
| 11.1 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E         | N          | X            | U                    |            |
| 11.1 | 549090 | Contra Revenue for Funded Benefit Program Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 550000 | Insurance and Guarantee Premium Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 590000 | Other Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 590900 | Contra Revenue for Other Revenue | E         | N          | X            | E/U                  |            |
| 11.1 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E         | N          | X            | E/U                  |            |
| 11.1 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E         | N          | X            | E/U                  |            |
| 11.1 | 599000 | Collections for Others - Statement of Custodial Activity | E         | N          | X            | E/U                  |            |
| 11.1 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E         | N          | X            | E/U                  |            |
| 11.1 | 711000 | Gains on Disposition of Assets - Other | E         | N          | X            | E/U                  |            |
| 11.1 | 711100 | Gains on Disposition of Investments | E         | N          | X            | E/U                  |            |
| 11.1 | 718000 | Unrealized Gains | E         | N          | X            | E/U                  |            |
| 11.1 | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | E         | N          | X            | E                    |            |
| 11.1 | 719000 | Other Gains | E         | N          | X            | E/U                  |            |
| 11.1 | 719090 | Gains on International Monetary Fund Assets | E         | X          | U            |                      |            |
| 11.1 | 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) - Footnote 2

12.1 | 540000 | Funded Benefit Program Revenue | E         | F          | X            | E/U                  |            |
| 12.1 | 540500 | Unfunded FECA Benefit Revenue | E         | F          | X            | U                    |            |
| 12.1 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E         | F          | X            | U                    |            |
| 12.1 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E         | F          | X            | E/U                  |            |
### USSGL Crosswalk - Reclassified Statement of Net Cost

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**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.
## Part 1

### SUPPLEMENT

#### USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

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### Part 1

#### SUPPLEMENT

**USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position**

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**5.8 Miscellaneous earned revenues - Footnote 2**

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Bulletin No. 2020-15  
VI RSOCP - 2  
June 2020
### USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

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#### 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) - Footnote 1

6.1.1 Interest Revenue - Investments

6.1.2 Contra Revenue for Interest Revenue - Investments

6.1.3 Gains on Disposition of Investments

6.1.4 Unrealized Gains

6.1.5 Losses on Disposition of Investments

6.1.6 Unrealized Losses

6.2 Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1

6.2.1 Interest Revenue - Other

6.2.2 Contra Revenue for Interest Revenue - Loans Receivable/Uninvested Funds

6.2.3 Contra Revenue for Interest Revenue - Other

6.2.4 Adjustment to Financing Sources - Credit Reform

6.3 Benefit program revenue (non-exchange) (RC 26) - Footnote 1

6.3.1 Funded Benefit Program Revenue

6.3.2 Contra Revenue for Funded Benefit Program Revenue

6.4 Other taxes and receipts (RC 45) - Footnote 1

6.4.1 Tax Revenue Collected - Not Otherwise Classified

6.4.2 Tax Revenue Collected - Individual

6.4.3 Tax Revenue Collected - Corporate

6.4.4 Tax Revenue Collected - Unemployment

6.4.5 Tax Revenue Collected - Excise

6.4.6 Tax Revenue Collected - Estate and Gift

6.4.7 Tax Revenue Collected - Customs

6.5 Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)

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

6.6 Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)

6.6.1 Financing Sources Transferred In From Custodial Statement Collections

6.7 Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)
### USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

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#### 6.8 Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)

| 6.8      | 571300      | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E                    | F            | E/T                       | D/E                | E/U        |

#### 6.9 Total federal non-exchange revenue

This line is calculated. Equals sum of lines 6.1 through 6.8.

#### 7 Budgetary financing sources:

| 7.1      | 309000      | Unexpended Appropriations While Awaiting a Warrant                                   | E                    | G            | E/U                       |                        |            |
| 7.1      | 310100      | Unexpended Appropriations - Appropriations Received                                | E                    | G            | E/U                       |                        |            |
| 7.1      | 310600      | Unexpended Appropriations - Adjustments                                             | E                    | G            | E             | E/U                |            |

#### 7.2 Appropriations used (RC 39)

| 7.2      | 310700      | Unexpended Appropriations - Used                                                   | E                    | G            | E/U                       |                        |            |

#### 7.3 Appropriations expended (RC 38) - Footnote 1

| 7.3      | 570000      | Expended Appropriations                                                            | E                    | G            | E/U                       |                        |            |

#### 7.4 Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1

| 7.4      | 573500      | Appropriated Dedicated Collections to be Transferred In                             | E                    | F            | E/U                       |                        |            |
| 7.4      | 574000      | Appropriated Dedicated Collections Transferred In                                  | E                    | F            | E/U                       |                        | 4          |

#### 7.5 Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1

| 7.5      | 573600      | Appropriated Dedicated Collections to be Transferred Out                            | E                    | F            | E/U                       |                        |            |
| 7.5      | 574500      | Appropriated Dedicated Collections Transferred Out                                  | E                    | F            | E/U                       |                        | 4          |

#### 7.6 Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1

| 7.6      | 310200      | Unexpended Appropriations - Transfers-In                                            | E                    | F            | E/U                       |                        |            |
| 7.6      | 575500      | Non-Expenditure Financing Sources - Transfers-In - Other                           | E                    | F            | E/U                       |                        |            |

#### 7.7 Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1

| 7.7      | 310300      | Unexpended Appropriations - Transfers-Out                                            | E                    | F            | E/U                       |                        |            |
| 7.7      | 576500      | Non-Expenditure Financing Sources - Transfers-Out - Other                          | E                    | F            | E/U                       |                        |            |

#### 7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1

| 7.8      | 575000      | Expenditure Financing Sources - Transfers-In                                        | E                    | F            | E/U                       |                        |            |

#### 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1

| 7.9      | 576000      | Expenditure Financing Sources - Transfers-Out                                       | E                    | F            | E/U                       |                        |            |

#### 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11)

| 7.10     | 575600      | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers                | E                    | F            | E/U                       |                        |            |

#### 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11)

| 7.11     | 576600      | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers               | E                    | F            | E/U                       |                        |            |
| 7.11     | 579200      | Financing Sources To Be Transferred Out - Contingent Liability                     | E                    | F            | E/U                       |                        |            |

#### 7.12 Revenue and Other Financing Sources - Cancellations (RC 36)

| 7.12     | 591900      | Revenue and Other Financing Sources - Cancellations                                | E                    | G            | E/U                       |                        |            |

#### 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44)

| 7.13     | 599000      | Collections for Others - Statement of Custodial Activity                           | E                    | G            | E/T                       | D                   | E/U        |
| 7.13     | 599300      | Offset to Non-Entity Collections - Statement of Changes in Net Position            | E                    | G            | D             | E/U                |            |

#### 7.14 Other budgetary financing sources (RC 29) - Footnote 1, 8

| 7.14     | 579000      | Other Financingsources                                                             | E                    | Z            | D             | E/U                |            |
| 7.14     | 590000      | Other Revenue                                                                     | E                    | Z            | E/T           | D                   | E/U        |
| 7.14     | 599900      | Contra Revenue for Other Revenue                                                  | E                    | Z            | E/T           | D                   | E/U        |
| 7.14     | 750000      | Distribution of Income - Dividend                                                 | E                    | Z            | T             | D                   | E/U        |

#### 7.15 Warrants issued (RC 41)
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### USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

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</table>

**FOOTNOTES AND ADDITIONAL INFORMATION:**


3. Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.


5. Budgetary portion only.

6. Non budgetary portion only.

7. This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.

8. This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.
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.

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<table>
<thead>
<tr>
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<tr>
<td>34</td>
<td>SPECIAL</td>
<td>Code and Trading Partner Main Account Validation</td>
<td>Compound</td>
<td>If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.</td>
<td>If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.</td>
<td>Fail</td>
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<td>35</td>
<td>SPECIAL</td>
<td>Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation</td>
<td>Compound</td>
<td>If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.</td>
<td>If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.</td>
<td>Fail</td>
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<td>36</td>
<td>SPECIAL</td>
<td>TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation</td>
<td>Compound</td>
<td>USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.</td>
<td>TAS is not authorized to use USSGL 192100</td>
<td>Fail</td>
<td>Y</td>
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<tr>
<td>37</td>
<td>SPECIAL</td>
<td>Pd 12 Zero Balance Validation</td>
<td>Compound</td>
<td>The Dollar Amount for specific USSGL accounts must be $0 in period 12.</td>
<td>The Dollar Amount for specific USSGL accounts must be $0 in period 12.</td>
<td>Fail</td>
<td>N</td>
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<td>38</td>
<td>SPECIAL</td>
<td>USSGL 435000 and TAS Status Transitioning Flag</td>
<td>Compound</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).</td>
<td>Fail</td>
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<td>39</td>
<td>SPECIAL</td>
<td>PYA and Is First Year</td>
<td>Compound</td>
<td>the PYA must be X (not an adjustment to prior year reporting).</td>
<td>the PYA must be X (not an adjustment to prior year reporting).</td>
<td>Fail</td>
<td>N</td>
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<tr>
<td>40</td>
<td>SPECIAL</td>
<td>TAS Status Transitioning Flag and 101000</td>
<td>Compound</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.</td>
<td>Fail</td>
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<tr>
<td>41</td>
<td>SPECIAL</td>
<td>Prior Year Upward and Downward Adjustments and Is First Year</td>
<td>Compound</td>
<td>Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.</td>
<td>Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.</td>
<td>Fail</td>
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<td>42</td>
<td>SPECIAL</td>
<td>USSGL 490800 TAS limitation</td>
<td>Compound</td>
<td>USSGL 490800 is restricted to specific TAS.</td>
<td>This TAS is not approved to use USSGL 490800.</td>
<td>Fail</td>
<td>Y</td>
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<td>43</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 412200</td>
<td>Compound</td>
<td>The use of USSGL 412200 is restricted to specific TAS.</td>
<td>This TAS is not permitted to report USSGL 412200.</td>
<td>Fail</td>
<td>Y</td>
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<td>44</td>
<td>SPECIAL</td>
<td>USSGLs limited to X Authority Duration Code</td>
<td>Compound</td>
<td>Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).</td>
<td>Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).</td>
<td>Fail</td>
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<td>45</td>
<td>SPECIAL</td>
<td>TAS Restrictions for USSGL 432000</td>
<td>Compound</td>
<td>Health and Human Services and the Social Security Administration.</td>
<td>Health and Human Services and the Social Security Administration.</td>
<td>Fail</td>
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<td>46</td>
<td>SPECIAL</td>
<td>TAS Restrictions for Non-Federal Exceptions</td>
<td>Compound TAS</td>
<td>Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS</td>
<td>Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS</td>
<td>Fail</td>
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<td>47</td>
<td>SPECIAL</td>
<td>Borrowing Authority from Treasury and Borrowing Source Validation</td>
<td>Compound</td>
<td>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).</td>
<td>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).</td>
<td>Fail</td>
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<td>48</td>
<td>SPECIAL</td>
<td>Borrowing Authority from the Public and Borrowing Source Validation</td>
<td>Compound</td>
<td>If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).</td>
<td>SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).</td>
<td>Fail</td>
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<td>49</td>
<td>SPECIAL</td>
<td>USSGL Accounts and Borrowing Authority Indicator</td>
<td>Compound</td>
<td>USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.</td>
<td>USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.</td>
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<td>50</td>
<td>SPECIAL</td>
<td>USSGL Accounts and Contract Authority Indicator</td>
<td>Compound</td>
<td>USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.</td>
<td>USSGLs 403200, 403300, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.</td>
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<td>51</td>
<td>SPECIAL</td>
<td>Backdated Transaction and Prior Year Adjustment</td>
<td>Compound</td>
<td>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.</td>
<td>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.</td>
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<td>52</td>
<td>SPECIAL</td>
<td>Is First Year and Beginning Balance Validation</td>
<td>Compound</td>
<td>If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.</td>
<td>If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.</td>
<td>Fail</td>
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<td>53</td>
<td>SPECIAL</td>
<td>USSGLs limited to ESF and Sinking Fund TAS</td>
<td>Compound</td>
<td>Some USSGL accounts are limited to TAS 020X4444 and 020X0575.</td>
<td>Invalid use of restricted USSGL accounts.</td>
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<td>USSGL 259000 with &quot;G&quot; Federal Non Federal Indicator limited to certain TAS.</td>
<td>Compound</td>
<td>The use of the &quot;G&quot; domain value for USSGL 259000 is limited to certain TAS.</td>
<td>Invalid use of Federal Non Federal Indicator &quot;G&quot; domain value.</td>
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<td>USSGL 199000 and Federal Non Federal Indicator &quot;G&quot; limited to certain Agencies.</td>
<td>Compound</td>
<td>Use of USSGL 199000 with Federal Non Federal Indicator &quot;G&quot; limited to certain agencies.</td>
<td>Invalid use of the Federal Non Federal Indicator &quot;G&quot; domain value.</td>
<td>Fail</td>
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<td>USSGL 750000 with Federal Non Federal Indicator &quot;G&quot; limited to certain TAS.</td>
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<td>Use of USSGL 750000 with Federal Non Federal Indicator &quot;G&quot; limited to certain TAS.</td>
<td>Invalid use of the Federal Non Federal Indicator &quot;G&quot; domain value.</td>
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<td>USSGL 438400 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, Authority Type Code &quot;P&quot;</td>
<td>Compound</td>
<td>USSGL 438400 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, and Authority Type Code &quot;P&quot; is limited to certain TAS.</td>
<td>Invalid use of USSGL 438400 in conjunction with Reduction Type, Fund Type, and Authority Type Code combination.</td>
<td>Fail</td>
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<td>SPECIAL</td>
<td>Limited Use of USSGL 4119 with Prior Year Adjustment &quot;X&quot; on Expired TAS</td>
<td>Compound</td>
<td>Use of USSGL 4119 with PYA &quot;X&quot; on expired TAS is limited to certain TAS.</td>
<td>Invalid use of USSGL in conjunction with PYA &quot;X&quot; and TAS status.</td>
<td>Fail</td>
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<td>SPECIAL</td>
<td>Limited Use of Borrowing Authority from Treasury Indicator &quot;N&quot; and Borrowing Source &quot;T&quot;</td>
<td>Compound</td>
<td>The use of Borrowing Source &quot;T&quot; (Treasury) when Borrowing Authority from Treasury Indicator equals &quot;N&quot; is limited to specific TAS.</td>
<td>Invalid use of Borrowing Source &quot;T&quot; with Borrowing Authority from Treasury Indicator &quot;N&quot;. Combination is limited to specific TAS.</td>
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<td>Limited use of specific USSGL Accounts with Authority Type Code &quot;B&quot;</td>
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<td>The use of some USSGL Accounts with Authority Type Code &quot;B&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL Account with Authority Type Code &quot;B&quot;.</td>
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<td>SPECIAL</td>
<td>Limited use of specific USSGL with Authority Type Code &quot;B&quot;, BEA of &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Finance Account Indicator &quot;D&quot;</td>
<td>Compound</td>
<td>The use of USSGL 404700 with Authority Type Code &quot;B&quot;, BEA Category Indicator &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Financing Account Code &quot;D&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 404700 with Authority Type Code &quot;B&quot;, BEA Category Indicator &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Financing Account Code &quot;D&quot;.</td>
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<td>Limited use of specific USSGL and Fund Type combinations</td>
<td>Compound</td>
<td>The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.</td>
<td>Invalid use of specific USSGL and GTAS Fund Type Code combination.</td>
<td>Fail</td>
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<td>SPECIAL</td>
<td>Limited Use of USSGL 415100 with Authority Type Code &quot;P&quot;</td>
<td>Compound</td>
<td>The use of USSGL 415100 with Authority Type Code &quot;P&quot; is limited to specific Treasury Account Symbols.</td>
<td>Invalid use of USSGL 415100 with Authority Type Code &quot;P&quot;.</td>
<td>Fail</td>
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<td>71</td>
<td>SPECIAL</td>
<td>Limited use of specific USSGL and Fund Type combinations with Authority Type Code &quot;S&quot;</td>
<td>Compound</td>
<td>The use of USSGL 438200 with Fund Types &quot;ES/ET&quot;, or USSGL 438400 with Fund Type &quot;ES&quot;, and Authority Type Code &quot;S&quot; is limited to specific TAS.</td>
<td>USSGL and Fund Type combination can not be used with Authority Type Code &quot;S&quot;.</td>
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<td>Limited use of USSGL 412400 with Fund Type &quot;EG&quot;.</td>
<td>Compound</td>
<td>The use of USSGL 412400 with GTAS Fund Type Code &quot;EG&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 412400 with GTAS Fund Type Code &quot;EG&quot;.</td>
<td>Fail</td>
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<td>73</td>
<td>SPECIAL</td>
<td>Limited use of USSGLs 415700 and 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot;</td>
<td>Compound</td>
<td>The use of USSGLs 415700 and 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 415700 or 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot;.</td>
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<td>Limited Use of USSGL 439100 with PYA &quot;X&quot; on Expired TAS</td>
<td>Compound</td>
<td>The use of USSGL 439100 with PYA &quot;X&quot; on an expired TAS is limited to specific TAS.</td>
<td>Invalid use of USSGL 439100 with PYA &quot;X&quot; on an expired TAS.</td>
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<td>Prohibited Use of Exchange Activity with the General Fund of the U.S. Government</td>
<td>Compound</td>
<td>The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of &quot;G&quot; can not be used with Exch/Nonexch of &quot;E&quot; or &quot;X&quot;.</td>
<td>Invalid use of Fed/NonFed &quot;G&quot; with Exch/Nonexch &quot;E&quot; or &quot;X&quot;.</td>
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<td>76</td>
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<td>USSGLs Limited to IMF</td>
<td>Compound</td>
<td>Some USSGL accounts are restricted to IMF TAS only.</td>
<td>Invalid use of restricted USSGL accounts.</td>
<td>Fail</td>
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<td>77</td>
<td>SIMPLE</td>
<td>Financing Account Code</td>
<td>SGL Simple</td>
<td>The USSGL account must be valid for the Financing Account Code assigned to the TAS.</td>
<td>Invalid USSGL Account/Financing Account Code combination. Please refer to the GTAS attribute table.</td>
<td>Pass</td>
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<td>79</td>
<td>SPECIAL</td>
<td>USSGL 240000 and Fed-NonFed of &quot;Z&quot; for Deposit Funds</td>
<td>Compound</td>
<td>Deposit Funds are not permitted to use the Federal Nonfederal Code of &quot;Z&quot; with USSGL account 240000.</td>
<td>Deposit Funds are not permitted to use the Federal Nonfederal Code of &quot;Z&quot; with USSGL account 240000.</td>
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<td>Limited Use of USSGL 579001</td>
<td>Compound</td>
<td>The use of USSGL 579001 is limited to specific Treasury TAS.</td>
<td>This TAS is not authorized to use USSGL 579001</td>
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<td>81</td>
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<td>Limited Use of 415900 and 415901</td>
<td>Compound</td>
<td>The use of USSGLs 415900 and 415901 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGLs 415900 and 415901.</td>
<td>Fail</td>
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<td>82</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 439701</td>
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<td>The use of USSGL 439701 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL 439701.</td>
<td>Fail</td>
<td>Y</td>
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<td>83</td>
<td>SPECIAL</td>
<td>Limited Use of 439700 with Authority Type &quot;B&quot; and/or Fund Type &quot;EP&quot;</td>
<td>Compound</td>
<td>The use of USSGL 439700 with Authority Type Code &quot;B&quot; and/or Fund Type &quot;EP&quot; is restricted to specific TAS.</td>
<td>This TAS is not permitted to report USSGL 439700 with Authority Type Code &quot;B&quot; and/or Fund Type &quot;EP&quot;.</td>
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<td>84</td>
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<td>Limited Use of USSGL 419000 with Financing Account Code &quot;G&quot;</td>
<td>Compound</td>
<td>The use of USSGL account 419000 with Financing Account Code &quot;G&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL account 419000 with Financing Account Code &quot;G&quot;.</td>
<td>Fail</td>
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<td>85</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 292000 on a C-TAS</td>
<td>Compound</td>
<td>The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.</td>
<td>Invalid use of USSGL account 292000 on a C-TAS</td>
<td>Fail</td>
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<td>86</td>
<td>SIMPLE</td>
<td>Exempt Validation</td>
<td>Bulk File Special</td>
<td>The use of Apportionment Category Code &quot;E&quot; is restricted to the TAS identified in the &quot;Accounts Exempt from Apportionment&quot; report included in OMB's apportionment system.</td>
<td>Invalid use of Apportionment Category Code &quot;E&quot;.</td>
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<td>87</td>
<td>SIMPLE</td>
<td>ACB PRC COMBINATION RULE</td>
<td>Bulk File Special</td>
<td>The Apportionment Category and Program Reporting Code pairing must be a valid combination on the apportionment included in OMB's apportionment system.</td>
<td>Invalid pairing of Apportionment Category and Program Reporting Code.</td>
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<td>88</td>
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<td>Limited Use of USSGL 151600</td>
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<td>The use USSGL account 151600 is restricted to DoD TAS.</td>
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<td>89</td>
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<td>Limited Use of USSGL 153200</td>
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<td>The use of USSGL account 153200 is limited to specific TAS.</td>
<td>Unauthorized use of USSGL account 153200.</td>
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<td>90</td>
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<td>Disaster Emergency Fund Code Domain Value Restrictions</td>
<td>Compound</td>
<td>The use of DEF Code domain values other than &quot;Q&quot; is limited to specific fund families.</td>
<td>The use of DEF Code domain values other than &quot;Q&quot; is not approved for this fund family.</td>
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<td>91</td>
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<td>Main Account 3601 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3601 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3601.</td>
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<td>92</td>
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<td>Limited Use of USSGL 411601</td>
<td>Compound</td>
<td>The use of USSGL account 411601 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL account 411601.</td>
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<td>93</td>
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<td>Main Account 3603 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3603 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3603.</td>
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<td>94</td>
<td>SPECIAL</td>
<td>Limited Use of USSGLs 415730 and 439730</td>
<td>Compound</td>
<td>The use of USSGL accounts 415730 and 439730 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL accounts 415730 and 439730.</td>
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<td>Main Account 3605 USSGL Restrictions</td>
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<td>TAS with Main Account 3605 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3605.</td>
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<td>TAS with Main Account 3602 are only permitted to report specific USSGL accounts.</td>
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<td>USSGL Reimbursable Flag &quot;R&quot; Restriction</td>
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<td>The use of some USSGL accounts with Reimbursable Flag &quot;R&quot; is limited to specific TAS.</td>
<td>This TAS is not permitted to report specific USSGL accounts with Reimbursable Flag &quot;R&quot;.</td>
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<td>100</td>
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<td>USSGL accounts 415100 and 415700 on Expired TAS</td>
<td>Compound</td>
<td>Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.</td>
<td>This TAS is not permitted to report USSGL accounts 415100 or 415700.</td>
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<td>TAS with Main Account 3608 are only permitted to report specific USSGL accounts.</td>
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<td>Main Account 3610 USSGL Restrictions</td>
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<td>104</td>
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<td>specific USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot;</td>
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<td>Reporting some USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot; is restricted to specific TAS.</td>
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<td>Restricted Use of USSGL 413700 with BEA &quot;D&quot; and PYA &quot;P&quot;</td>
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<td>Reporting USSGL account 413700 with BEA Category Indicator &quot;D&quot; and Prior Year Adjustment Code &quot;P&quot; is restricted to specific TAS.</td>
<td>TAS is not permitted to report USSGL 413700 with BEA Category Indicator &quot;D&quot; and Prior Year Adjustment Code &quot;P&quot;</td>
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<td>107</td>
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<td>USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS</td>
<td>Compound</td>
<td>Use of USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS.</td>
<td>Invalid use of USSGL 411900 in conjunction with Debit/Credit Indicator, PYA, Fund Type, and DEFC.</td>
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<td>108</td>
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<td>Reimbursable Flag Restriction for DEFC Values</td>
<td>Compound</td>
<td>Reimbursable Flag must be &quot;D&quot; (Direct) for any DEFC values other than &quot;Q&quot;.</td>
<td>Reimbursable Flag &quot;R&quot; (Reimbursable) is not permitted with any DEFC value other than &quot;Q&quot;.</td>
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<td>109</td>
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<td>USSGL 438400 with BEA &quot;M&quot; and Reduction Type &quot;OTR&quot;</td>
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<td>Reporting USSGL account 438400 with BEA Category Indicator &quot;M&quot; and Reduction Type &quot;OTR&quot; is restricted to specific TAS.</td>
<td>TAS is not permitted to report USSGL 438400 with BEA Category Indicator &quot;M&quot; and Reduction Type &quot;OTR&quot;</td>
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<td>TAS with Main Account 3611 are only permitted to report specific USSGL accounts.</td>
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### Data Validations - Detail

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**21E GTAS Fund Type**

Specific USSGL accounts are valid for each GTAS Fund Type.

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**22E TAS Status**

The USSGL accounts must be valid for the TAS Status.

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**23E Borrowing Source Code**

Borrowing Source Code is required for applicable USSGL accounts.

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### USSGL 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).

<table>
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### Anticipated USSGL Account Balance in Period 12

- If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.

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### 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.

- 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.

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<tr>
<td>27E</td>
<td>Credit Cohort Year and Financing Account Code Validation</td>
<td>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.</td>
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<th>28</th>
<th>PYA and Beginning Balance Validation</th>
<th>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).</th>
<th>Fail</th>
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<td>Attribute</td>
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<tr>
<td>29</td>
<td>Program Report Category Code and Apportionment Category Code Validation</td>
<td>If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.</td>
<td>Fail</td>
<td>APPORTIONMENT CATEGORY CODE = (BLANK)</td>
<td>PROGRAM REPORT CATEGORY NUMBER =##</td>
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<td>29E</td>
<td>Program Report Category Code and Apportionment Category Code Validation</td>
<td>If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.</td>
<td>Fail</td>
<td>PROGRAM REPORT CATEGORY NUMBER =##</td>
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<td>29</td>
<td>Program Report Category Code and Apportionment Category Code Validation</td>
<td>If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.</td>
<td>Fail</td>
<td>USSSL ACCOUNT NUMBER = A</td>
<td>APPORTIONMENT CATEGORY CODE =##</td>
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<tr>
<td>30</td>
<td>Apportionment Category B and Apportionment Category B Program Code (Number) Validation</td>
<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.</td>
<td>Fail</td>
<td>APPORTIONMENT CATEGORY CODE = (BLANK)</td>
<td>APPORTIONMENT CATEGORY B PROGRAM =####</td>
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<td>30E</td>
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<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.</td>
<td>Fail</td>
<td>APPORTIONMENT CATEGORY CODE = A</td>
<td>APPORTIONMENT CATEGORY B PROGRAM =####</td>
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<td>30</td>
<td>Apportionment Category B and Apportionment Category B Program Code (Number) Validation</td>
<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.</td>
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<td>Apportionment Category B and Apportionment Category B Program Code (Number) Validation</td>
<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.</td>
<td>Fail</td>
<td>APPORTIONMENT CATEGORY CODE = E</td>
<td>APPORTIONMENT CATEGORY B PROGRAM =####</td>
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<td>31</td>
<td>BEA Category Validation</td>
<td>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).</td>
<td>Fail</td>
<td>BEA CATEGORY INDICATOR = M</td>
<td>TAS LEVEL BEA CATEGORY =####</td>
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<tr>
<td>31</td>
<td>BEA Category Validation</td>
<td>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).</td>
<td>Fail</td>
<td>BEA CATEGORY INDICATOR = BLANK</td>
<td>TAS LEVEL BEA CATEGORY =##</td>
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<td>31</td>
<td>BEA Category Validation</td>
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<td>Fail</td>
<td>BEA CATEGORY INDICATOR = I</td>
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<tr>
<td>31</td>
<td>BEA Category Validation</td>
<td>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).</td>
<td>Fail</td>
<td>BEA CATEGORY INDICATOR = G</td>
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<td>BEA Category Validation</td>
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<td>BEA CATEGORY INDICATOR = N</td>
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<td>31</td>
<td>BEA Category Validation</td>
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<td>Fail</td>
<td>BEA CATEGORY INDICATOR = BLANK</td>
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<tr>
<td>31</td>
<td>BEA Category Validation</td>
<td>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).</td>
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<td>31</td>
<td>BEA Category Validation</td>
<td>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).</td>
<td>Fail</td>
<td>BEA CATEGORY INDICATOR = G</td>
<td>TAS LEVEL BEA CATEGORY =####</td>
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### 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).

<table>
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<tr>
<th>No</th>
<th>Name</th>
<th>Description</th>
<th>Rule</th>
<th>Attribute</th>
<th>Combination</th>
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<td>31E</td>
<td>BEA Category Validation</td>
<td>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).</td>
<td>Pass</td>
<td>M</td>
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### 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.

<table>
<thead>
<tr>
<th>No</th>
<th>Name</th>
<th>Description</th>
<th>Rule</th>
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<th>Combination</th>
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<td>Is First Year and Year of Budget Authority Indicator Validation</td>
<td>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 &amp; multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual &amp; multiyear TAS when using PYA B or P.</td>
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<td>BAL =B Y =Y</td>
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<td>BAL =P Y =Y</td>
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<td>&lt;&gt;X</td>
<td>BAL =X Y =Y</td>
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<td>&lt;&gt;X</td>
<td>NEW =X N =N</td>
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<td>BAL =(BLANK) Y =Y</td>
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### 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.

<table>
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<th>Name</th>
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<td>32E</td>
<td>Is First Year and Year of Budget Authority Indicator Validation</td>
<td>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 &amp; multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual &amp; multiyear TAS when using PYA B or P.</td>
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### 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.

<table>
<thead>
<tr>
<th>No</th>
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<th>Description</th>
<th>Rule</th>
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<th>Combination</th>
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<tr>
<td>33</td>
<td>Federal Non-Federal Code and Trading Partner Agency Identifier Validation</td>
<td>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.</td>
<td>Fail</td>
<td>=E Begin End Indicator =E FEDERAL NONFEDERAL INDICATOR =E TRADING PARTNER AGENCY IDENTIFIER</td>
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### 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.

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<th>USSGL ACCOUNT NUMBER</th>
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<tr>
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### 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.

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### Federal Non-Federal Code and Trading Partner Main Account Validation

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<td>If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.</td>
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<td>USSGL 435000 and TAS Status Transitioning Flag</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).</td>
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# Part 1
**SUPPLEMENT**

## Fiscal Year 2020 Reporting

### Section VII

#### U.S. Standard General Ledger

**Data Validations - Detail**

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**Bulletin No. 2020-21**

**VII VDR - 11**

**August 2020**
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TAS Restrictions for Non-Federal Exceptions
### Data Validations - Detail

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<td>Borrowing Authority from Treasury and Borrowing Source Validation</td>
<td>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).</td>
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### Part 1: Fiscal Year 2020 Reporting

#### Section VII: U.S. Standard General Ledger Data Validations - Detail

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<td>Borrowing Authority from the Public and Borrowing Source Validation</td>
<td>If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).</td>
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| 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). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM THE PUBLIC | BORROWING AUTHORITY FROM TREASURY |
|     |      |             | F    | P         | M           |
|     |      |             | F    | P         | I           |
|     |      |             | F    | P         | D           |
|     |      |             | F    | D         | M           |
|     |      |             | F    | D         | I           |
|     |      |             | F    | D         | D           |
|     |      |             | F    | M         | M           |
|     |      |             | F    | M         | I           |
|     |      |             | F    | M         | D           |
|     |      |             | T    | I         | I           |
|     |      |             | T    | I         | D           |
|     |      |             | T    | D         | M           |
|     |      |             | T    | D         | D           |
|     |      |             | T    | M         | M           |
|     |      |             | T    | M         | I           |
|     |      |             | T    | M         | D           |
|     |      |             | T    | D         | I           |

<p>| 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 THE PUBLIC | BORROWING AUTHORITY FROM TREASURY |
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<td>Backdated Transaction and Prior Year Adjustment</td>
<td>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.</td>
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### Data Validations - Detail

**Section VII**

#### USSGLs limited to ESF and Sinking Fund TAS

Some USSGL accounts are limited to TAS 020X4444 and 020X575.

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#### USSGLs limited to ESF and Sinking Fund TAS

Some USSGL accounts are limited to TAS 020X4444 and 020X575.

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<td>USSGL 438400 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, Authority Type Code &quot;P&quot; is limited to certain TAS.</td>
<td>USSGL 4384000 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, and Authority Type Code &quot;P&quot; is limited to certain TAS.</td>
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<td>Use of USSGL 4119 with PYA &quot;X&quot; on expired TAS is limited to certain TAS'.</td>
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<td>Limited Use of Borrowing Authority from Treasury Indicator &quot;N&quot; and Borrowing Source &quot;T&quot;</td>
<td>The use of Borrowing Source &quot;T&quot; (Treasury) when Borrowing Authority from Treasury Indicator equals &quot;N&quot; is limited to specific TAS'.</td>
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### 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.

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### 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.

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### Bulletin No. 2020-21 VII VDR - 24 August 2020
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<td>The use of USSGL 412400 with GTAS Fund Type Code &quot;EG&quot; is limited to specific TAS.</td>
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<td>The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of &quot;G&quot; can not be used with Exch/Nonexch of &quot;E&quot; or &quot;X&quot;</td>
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Limited use of USSGL 412400 with Fund Type "EG".

Limited use of USSGL 412400 with Fund Type "EG".

Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P".

Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P".

Limited Use of USSGL 439100 with PYA "X" on Expired TAS.

Limited Use of USSGL 439100 with PYA "X" on Expired TAS.

Prohibited Use of Exchange Activity with the General Fund of the U.S. Government.

Prohibited Use of Exchange Activity with the General Fund of the U.S. Government.
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76 USSGLs Limited to IMF

Some USSGL accounts are restricted to IMF TAS only.

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# Fiscal Year 2020 Reporting

## Section VII

### U.S. Standard General Ledger

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### Part 1: SUPPLEMENT

**Fiscal Year 2020 Reporting**

**Section VII**

**U.S. Standard General Ledger**

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### Limited Use of USSGLs 415730 and 439730

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### Limited Use of USSGLs 415730 and 439730

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**Bulletin No. 2020-21 VII VDR - 51 August 2020**
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The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.

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#### 102 Main Account 3609 USSGL Restrictions

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**SUPPLEMENT**

**Fiscal Year 2020 Reporting**

**Section VII**

**U.S. Standard General Ledger**

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<td>Main Account 3610 USSGL Restrictions</td>
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<td>Restricted Use of specific USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot; Reporting some USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot; is restricted to specific TAS. Fail</td>
<td>USSGL ACCOUNT NUMBER</td>
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### Part 1

**SUPPLEMENT**

**Fiscal Year 2020 Reporting**

**Section VII**

#### Data Validations - Detail

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<td>Restricted Use of USSGL 413700 with BEA &quot;D&quot; and PYA &quot;P&quot;</td>
<td>Reporting USSGL account 413700 with BEA Category Indicator &quot;D&quot; and Prior Year Adjustment Code &quot;P&quot; is restricted to specific TAS.</td>
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<td>USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS</td>
<td>Use of USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS.</td>
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<td>USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS</td>
<td>Use of USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS.</td>
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<td>108</td>
<td>Reimbursable Flag Restriction for DEFC Values</td>
<td>Reimbursable Flag must be &quot;D&quot; (Direct) for any DEFC values other than &quot;Q&quot;.</td>
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<td>109</td>
<td>Restricted Use of USSGL 438400 with BEA &quot;M&quot; and Reduction Type &quot;OTR&quot;</td>
<td>Reporting USSGL account 438400 with BEA Category Indicator &quot;M&quot; and Reduction Type &quot;OTR&quot; is restricted to specific TAS.</td>
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<td>Restricted Use of USSGL 438400 with BEA &quot;M&quot; and Reduction Type &quot;OTR&quot;</td>
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### Data Validations - Detail

#### U.S. Standard General Ledger

**Section VII**

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<thead>
<tr>
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<td>Main Account 3611 USSGL Restrictions</td>
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<td>1</td>
<td>Fund Balance With Treasury</td>
<td>The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>2</td>
<td>Total Budgetary Resources equals the Status of Budgetary Resources</td>
<td>Total budgetary resources must equal the total status of budgetary resources on the SF-133.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Budgetary Resources</td>
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<td>Beginning Budgetary Account Balance</td>
<td>The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.</td>
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<td>4</td>
<td>Fund Resources Equals Fund Equities</td>
<td>The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.</td>
<td>Fatal Period # 10/11/12</td>
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<td>Funds Held Outside of Treasury Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>USSGL / SMAF</td>
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<td>6</td>
<td>Holding of Special Drawing Rights Business Line Balance</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>7</td>
<td>Reserve Position Business Line Balance</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal Period # 12</td>
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<td>Unrealized Discount Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>9</td>
<td>Investment of Agency Securities Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Investments in Non-Federal Securities Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Change in Non-Federal Securities Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).</td>
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<td>Investment in US Treasury Securities Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).</td>
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<td>Unamortized Discount and Premium Business Line Balances</td>
<td>Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).</td>
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<td>SF133 Proof</td>
<td>Verify that 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.</td>
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<td>Reimbursements Earned and Refunds Zero Balance Check</td>
<td>A canceling TAS must have a zero balance for reimbursements earned and refunds.</td>
<td>Fatal Period # 12</td>
<td>USSGL / Zero</td>
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<td>Unfilled Customer Orders Zero Balance Check</td>
<td>A canceling TAS must have a zero balance for unfilled customer orders.</td>
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<td>Undelivered Orders and Contracts Zero Balance Check</td>
<td>A canceling TAS must have a zero balance for undelivered orders and contracts.</td>
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<td>Accounts Payable and Other Liabilities Zero Balance Check</td>
<td>A canceling TAS must have a zero balance for accounts payable and other liabilities.</td>
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<td>Unobligated Balance Zero Balance Check</td>
<td>A canceling TAS must have a zero balance for Unobligated Balances.</td>
<td>Fatal Period # 12</td>
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<td>TAS Status Transitioning Code = K</td>
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<td>Outlay Reconciliation</td>
<td>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).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>Statement Line / SMAF</td>
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<td>Fiscal Year Budgetary Closing Edit</td>
<td>The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>Closing Edit</td>
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<td>Beginning Proprietary Account Balance</td>
<td>The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Ending Proprietary Account Balance</td>
<td>The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.</td>
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<td>Ending Budgetary Account Balance</td>
<td>The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.</td>
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<td>Ending Memo Account Balance</td>
<td>The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.</td>
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<td>26</td>
<td>Beg Bal = Pre-closing Bal for 420100</td>
<td>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.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>USSGL / USSGL All</td>
<td>Beginning Balance</td>
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<td>Beg Bal = Pre-closing Bal for 413900</td>
<td>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.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Beg Bal = Pre-closing Bal for 414900</td>
<td>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.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Beg Bal = Pre-closing Bal for 310000</td>
<td>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.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Beg Bal = Pre-closing Bal for 331000</td>
<td>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.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>USSGL / USSGL All</td>
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<td>31</td>
<td>Imputed Financing Source/Cost Edit</td>
<td>The sum of USSGL accounts 578000 and 673000 must equal zero.</td>
<td>Fatal</td>
<td>USSGL / Zero</td>
<td>Imputed Financing</td>
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<td>Appropriations Used and Expended Appropriations Edit</td>
<td>USSGL account 310700 and USSGL account 570000 must equal the sum of zero.</td>
<td>Fatal</td>
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<td>Appropriations</td>
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<td>33</td>
<td>UCAD Reciprocal Category 7 Transferred-In</td>
<td>The sum of Special &amp; Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.</td>
<td>Proposed Analytical</td>
<td>USSGL / SMAF</td>
<td>Appropriated Special/Trust Fund Receipts Transferred-In</td>
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<td>UCAD Reciprocal Category 7 Transferred-Out</td>
<td>The sum of Special &amp; Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.</td>
<td>Proposed Analytical</td>
<td>USSGL / SMAF</td>
<td>Appropriated Special/Trust Fund Receipts Transferred-Out</td>
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<td>UCAD Reciprocal Category 8 Transferred-In</td>
<td>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.</td>
<td>Proposed Analytical</td>
<td>USSGL / SMAF</td>
<td>Appropriation and Balance Transfers-In</td>
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<tr>
<td>36</td>
<td>UCAD Reciprocal Category 8 Transferred-Out</td>
<td>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.</td>
<td>Proposed Analytical</td>
<td>USSGL / SMAF</td>
<td>Appropriation and Balance Transfers-Out</td>
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### Fiscal Year 2020 Reporting

#### Section VII

#### U.S. Standard General Ledger

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<td>Fatal 01/02/03/04/05/06 /07/08/09/10/11/1</td>
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<td>96</td>
<td>Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority</td>
<td>Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
<td>Statement Line / Statement Line</td>
<td>TAS Status = U</td>
<td>Discretionary gross outlays from new authority</td>
<td>Discretionary gross budget authority minus anticipated accounts</td>
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<td>97</td>
<td>Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority</td>
<td>Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Mandatory gross outlays from new authority</td>
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<td>Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)</td>
<td>Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Total Gross Outlays from New Budget Authority</td>
<td>New Obligations Incurred</td>
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<td>99</td>
<td>Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant</td>
<td>Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).</td>
<td>Fatal 01/02/03/04/05/06/07/08/09/10/11/12</td>
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<td>Fund Balance with Treasury While Awaiting a Warrant</td>
<td>Unexpended Appropriations While Awaiting a Warrant</td>
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<td>100</td>
<td>Disaster Emergency Fund Code &quot;F&quot; Balance Check</td>
<td>The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of &quot;F&quot; must equal zero for each reported TAS.</td>
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<td>USSGL Accounts</td>
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### U.S. Standard General Ledger

#### Data Edits - Summary Report

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<td>Disaster Emergency Fund Code &quot;G&quot; Balance Check</td>
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<td>The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of &quot;I&quot; must equal zero for each reported TAS.</td>
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<td>Disaster Emergency Fund Code &quot;J&quot; Balance Check</td>
<td>The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of &quot;J&quot; must equal zero for each reported TAS.</td>
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<td>Disaster Emergency Fund Code &quot;L&quot; Balance Check</td>
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<td>108</td>
<td>DOL FECA-Receiveable</td>
<td>The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.</td>
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<td>Reciprocal FECA Liability</td>
<td>DOL FECA Receivable</td>
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<td>DOL FECA-Revenue</td>
<td>The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.</td>
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<td>DOL Unemployment Benefit-Receiveable</td>
<td>The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.</td>
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<td>The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.</td>
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<td>OPM Retirement Benefit- Receivable</td>
<td>The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.</td>
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<td>The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.</td>
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<td>OPM Life Insurance- Receivable</td>
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<td>Disaster Emergency Fund Code &quot;T&quot; Balance Check</td>
<td>The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code &quot;T&quot; must equal zero for each reported TAS.</td>
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<td>Custodial Activity Verification 1</td>
<td>The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.</td>
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<td>Liability</td>
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<td>951</td>
<td>Custodial Activity Verification 2</td>
<td>The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.</td>
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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:

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<tr>
<td>153200</td>
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Bulletin No. 2020-21 VII EDR - 1 August 2020
### 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:**

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<td><strong>Line Number</strong></td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1000 - Unobligated balance brought forward, Oct 1</td>
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<td>1010 - Unobligated balance transferred to other accounts (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1011 - Unobligated balance transferred from other accounts (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1021 - Recoveries of prior year unpaid obligations</td>
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<td>1022 - Capital transfer of unobligated balances to general fund (-)</td>
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<td>1023 - Unobligated balances applied to repay debt (-)</td>
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<td>1024 - Unobligated balance of borrowing authority withdrawn (-)</td>
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<td>1025 - Unobligated balance of contract authority withdrawn (-)</td>
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<td>1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation</td>
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<td>1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</td>
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<td>2401 - Deferred</td>
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<td>2402 - Withheld pending rescission</td>
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**Total budgetary resources must equal the status of budgetary resources on the SF-133.**

**Fiscal Year 2020 Reporting**
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<td>1029 - Other balances withdrawn to Treasury (-)</td>
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<td>1030 - Other balances withdrawn to special or trust funds (-)</td>
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<td>1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</td>
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<td>1033 - Recoveries of prior year paid obligations</td>
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<td>1101 - Appropriation (special or trust)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1150 - Anticipated appropriation (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1152 - Anticipated capital transfers and redemption of debt (appropriations) (-)</td>
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<td>1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)</td>
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<td>1171 - Advance appropriation (special or trust fund)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1172 - Advance appropriations transferred to other accounts (-)</td>
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<td>1173 - Advance appropriations transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1201 - Appropriation (special or trust)</td>
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# U.S. Standard General Ledger
## Data Edits - Detail Report

### Part 1
#### SUPPLEMENT

#### Fiscal Year 2020 Reporting

#### Section VII

| 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 |
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| Proposed Analytical Period: | |

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<td>1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1239 - Appropriations substituted for borrowing authority (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1250 - Anticipated appropriation (+ or -)</td>
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**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
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<td>1272 - Advance appropriations transferred to other accounts (-)</td>
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<td>1273 - Advance appropriations transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources 1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources 1726 - Spending authority from offsetting collections applied to repay debt (-)</td>
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U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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### U.S. Standard General Ledger

**Data Edits - Detail Report**

#### SUPPLEMENT

**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

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### U.S. Standard General Ledger Data Edits - Detail Report

#### Section VII

**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

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**Edit Rule Number:** 4

**Rule Name:** Fund Resources Equals Fund Equities

**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.

**Type:** SS: USSGL / USSGL

**Operand:** Equal (=)

**Fatal Period:** 10, 11, 12

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

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**Edit Rule Number:** 4  
**Rule Name:** Fund Resources Equals Fund Equities  
**Description:** The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

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**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:**

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### 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

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### 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

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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
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## 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

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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

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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:**

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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
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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  
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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

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### U.S. Standard General Ledger
Data Edits - Detail Report

**Edit Rule Number:** 15

**Rule Name:** Reimbursements Earned and Refunds Zero Balance Check

**Description:** A canceling TAS must have a zero balance for reimbursements earned and refunds.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 12

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

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Edit Rule Number: 16
Rule Name: Unfilled Customer Orders Zero Balance Check
Description: A canceling TAS must have a zero balance for unfilled customer orders.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

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### Edit Rule Number: 17

#### Rule Name: Undelivered Orders and Contracts Zero Balance Check

#### Description: A canceling TAS must have a zero balance for undelivered orders and contracts.

#### Type: 
- **SZ:** USSGL / Zero
- **Operand:** Equal (=)
- **Fatal Period:** 12
- **Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

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| 488100 | E | |
Edit Rule Number: 18
Rule Name: Accounts Payable and Other Liabilities Zero Balance Check
Description: A canceling TAS must have a zero balance for accounts payable and other liabilities.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

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# U.S. Standard General Ledger Data Edits - Detail Report

## Edit Rule Number: 19

**Rule Name:** Unobligated Balance Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for Unobligated Balances.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

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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:

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Part 1
SUPPLEMENT

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:

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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  

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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

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**Data Edits - Detail Report**

**Edit Rule Number:** 22  
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**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Part 1

**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

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Part 1
SUPPLEMENT

U.S. Standard General Ledger
Data Edits - Detail Report

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Bulletin No. 2020-21    VII EDR - 43    August 2020
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 (=)

**Proposed Analytical Period:**
01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Part 1**

**Fiscal Year 2020 Reporting**

**SUPPLEMENT**

**U.S. Standard General Ledger**

**Data Edits - Detail Report**

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**Edit Rule Number:** 23

**Rule Name:** Ending Proprietary Account Balance

**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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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

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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

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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  

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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

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**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:**

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**Edit Rule Number:** 25  
**Rule Name:** Ending Memo Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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Part 1

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 26
Rule Name: Beg Bal = Pre-closing Bal for 420100
Description: Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.
Type: SS: USSGL / USSGL
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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Part 1
SUPPLEMENT

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 27
Rule Name: Beg Bal = Pre-closing Bal for 413900
Description: Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.
Type: SS: USSGL / USSGL
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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Edit Rule Number: 28
Rule Name: Beg Bal = Pre-closing Bal for 414900
Description: Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.
Type: SS: USSGL / USSGL
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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Edit Rule Number: 29
Rule Name: Beg Bal = Pre-closing Bal for 310000
Description: Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.
Type: SS: USSGL / USSGL
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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U.S. Standard General Ledger
Data Edits - Detail Report

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August 2020
### Edit Rule Number: 30

**Rule Name:** Beg Bal = Pre-closing Bal for 331000  
**Description:** Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** SS: USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Part 1
SUPPLEMENT

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: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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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: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<td>570000 E</td>
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**Edit Rule Number:** 33

**Rule Name:** UCAD Reciprocal Category 7 Transferred-In

**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.

**Type:** SM: USSGL / SMAF

**Operand:** Equal (=)

**Fatal Period:**

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U.S. Standard General Ledger
Data Edits - Detail Report

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Edit Rule Number: 34
Rule Name: UCAD Reciprocal Category 7 Transferred-Out
Description: The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
### 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

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**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:**  01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:** VII EDR - 63

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### Edit Rule Number: 37

**Rule Name:** Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"

**Description:** The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of 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

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### 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, 419600, 419700, 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

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 39  
**Rule Name:** Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 40  
**Rule Name:** UCAD Reciprocal Category 11 Capital Transfers- In  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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Edit Rule Number: 41
Rule Name: UCAD Reciprocal Category 11 Capital Transfers Out
Description: The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 

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U.S. Standard General Ledger
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Edit Rule Number: 42
Rule Name: Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations
Description: The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.
Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<td>36.1 - Unexpended appropriations - Funds from Dedicated Collections</td>
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<td>Reclassified Stmt. of Operations and Changes in Net Position</td>
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<td>37.2 - Cumulative results of operations - Funds other than those from Dedicated Collections</td>
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### 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.

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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## Part 1

**SUPPLEMENT**

### U.S. Standard General Ledger

**Data Edits - Detail Report**

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 43  
**Rule Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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<td>5.3 - Asset for agency's custodial and non-entity liabilities</td>
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<td>7 - Cash and other monetary assets (Note 4)</td>
<td>22.5 - Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets</td>
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<td>8 - Accounts receivable, net (Note 6)</td>
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<td>9 - Direct loan and loan guarantees receivable, net (Note 8)</td>
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<td>10 - Inventory and related property, net (Note 9)</td>
<td>26 - Federal employee and veteran benefits payable (Note 15)</td>
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<td>11 - General property, plant, and equipment, net (Note 10)</td>
<td>27 - Environmental and disposal liabilities (Note 16)</td>
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<td>12 - Securities and investments (Note 5)</td>
<td>28 - Benefits due and payable</td>
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**Edit Rule Number:** 44  
**Rule Name:** Reclassified Balance Sheet Check  
**Description:** The Total Assets line must equal the Total Liabilities and Net Position line.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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Edit Rule Number: 45
Rule Name: Fiscal Year Proprietary Closing Edit
Description: The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.
Type: CL: Closing Edits
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

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Edit Rule Number: 46
Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 46  
**Rule Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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## Supplement

### Part 1: Fiscal Year 2020 Reporting

#### SUPPLEMENT

**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:**

**Operand:**

**Fatal Period:**

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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

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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

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VII EDR - 83  
August 2020
## U.S. Standard General Ledger Data Edits - Detail Report

### SUPPLEMENT

#### Part 1

**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

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**Edit Rule Number:** 48  
**Rule Name:** Budgetary USSGL Accounts and Reappropriations  
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  
**Type:** SM: USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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**Edit Rule Number:** 49  
**Rule Name:** Normal Warrants Edit (Budgetary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

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<td>USSGL account</td>
<td>411500 - Loan Subsidy Appropriation</td>
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**Edit Rule Number:** 50  
**Rule Name:** Normal Warrants Edit (Proprietary)  
**Description:** The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09

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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number:  51
Rule Name:  USSGLs 415700 and 439700
Description:  The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.
Type:  SS: USSGL / USSGL
Operand:  Less Than Or Equal (<=)
Fatal Period:  01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 52
Rule Name: USSGLs 415800 and 439800
Description: The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.
Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 53
Rule Name: Spending Authority, Collected, Discretionary
Description: Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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## U.S. Standard General Ledger

### Data Edits - Detail Report

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**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:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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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: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Fiscal Year 2020 Reporting
Section VII
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: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**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 (=)

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
### 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:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 61

**Rule Name:** Fiscal Service Borrowings - Revenue

**Description:** The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL.

**Type:** UF: USSGL / Fiduciary

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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U.S. Standard General Ledger  
Data Edits - Detail Report

Edit Rule Number: 62  
Rule Name: FFB Borrowings- Receivables  
Description: The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable  
Type: UF: USSGL / Fiduciary  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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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

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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

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**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

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**U.S. Standard General Ledger**

**Data Edits - Detail Report**

**Edit Rule Number:** 67

**Rule Name:** Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts

**Description:** The total End balance for USSGL 411400 must equal the balance for BETCs related to collections to available receipts in CARS.

**Type:** LS: Statement Line / SMAF

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Edit Rule Number: 69

#### Rule Name: Disaster Emergency Fund Code "A" Balance Check

#### Description:
The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.

#### Type: SZ: USSGL / Zero

#### Operand: Equal (=)

#### Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

### Proposed Analytical Period:

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# Disaster Emergency Fund Code "A" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.

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### SUPPLEMENT

Left Side Attribute Combination

Right Side Attribute Combination

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<td>Disaster Emergency Fund Code &quot;A&quot; Balance Check</td>
<td>The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of &quot;A&quot; must equal zero for each reported TAS.</td>
<td>SZ: USSGL / Zero</td>
<td>Equal (=)</td>
<td>01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12</td>
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### Disaster Emergency Fund Code "A" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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U.S. Standard General Ledger  
Data Edits - Detail Report

**Edit Rule Number:** 69  
**Rule Name:** Disaster Emergency Fund Code "A" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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#### Rule Name: Disaster Emergency Fund Code "B" Balance Check
#### Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.
#### Type: SZ: USSGL / Zero
#### Operand: Equal (=)
#### Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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**U.S. Standard General Ledger**  
**Data Edits - Detail Report**

**Edit Rule Number:** 70  
**Rule Name:** Disaster Emergency Fund Code "B" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 70

**Rule Name:** Disaster Emergency Fund Code "B" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 70
Rule Name: Disaster Emergency Fund Code "B" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 71
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Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
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## U.S. Standard General Ledger

### Data Edits - Detail Report

**Edit Rule Number:** 71  
**Rule Name:** Disaster Emergency Fund Code "C" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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U.S. Standard General Ledger
Data Edits - Detail Report

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Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Type: SZ: USSGL / Zero
Operand: Equal (=)
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**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.

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### U.S. Standard General Ledger

**Data Edits - Detail Report**

**Edit Rule Number:** 72  
**Rule Name:** Disaster Emergency Fund Code "D" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number:  72  
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Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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U.S. Standard General Ledger
Data Edits - Detail Report

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Edit Rule Number: 72
Rule Name: Disaster Emergency Fund Code "D" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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EDIT RULE NUMBER: 73

**Rule Name:** Disaster Emergency Fund Code "E" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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**U.S. Standard General Ledger**  
**Data Edits - Detail Report**

**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** S: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

### Proposed Analytical Period:

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**Bulletin No. 2020-21**  
**VII EDR - 129**  
**August 2020**
**Edit Rule Number:** 73  
**Rule Name:** Disaster Emergency Fund Code "E" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 74  
Rule Name: SF133 Line 1050 Balance Check  
Description: The value of SF133 line 1050 (excluding anticipated lines) must be greater than or equal to zero.  
Type: LN: Statement Line / Statement Line  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
Proposed Analytical Period:

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<td>1000 - Unobligated balance brought forward, Oct 1</td>
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<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1010 - Unobligated balance transferred to other accounts (-)</td>
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<td>1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)</td>
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<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)</td>
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<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)</td>
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<td>1023 - Unobligated balances applied to repay debt (-)</td>
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<td>1024 - Unobligated balance of borrowing authority withdrawn (-)</td>
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<td>1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</td>
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<td>1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</td>
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The value of SF133 line 1050 (excluding anticipated lines) must be greater than or equal to zero.
Edit Rule Number: 74
Rule Name: SF133 Line 1050 Balance Check
Description: The value of SF133 line 1050 (excluding anticipated lines) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1029 - Other balances withdrawn to Treasury (-)</td>
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<td>1030 - Other balances withdrawn to special or trust funds (-)</td>
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<td>1031 - Other balances not available (-)</td>
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<td>1032 - Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1033 - Recoveries of prior year paid obligations</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1035 - Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)</td>
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<td>1037 - Unobligated balance of appropriations withdrawn (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1038 - Sequester (previously unavailable) for withdrawal</td>
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### Edit Rule Number: 75

**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (\(\geq\))  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

**Proposed Analytical Period:**

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<td>SF 133: Report on Budget Execution and Budgetary Resources 1105 - Appropriation available in prior year (−)</td>
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### U.S. Standard General Ledger
#### Data Edits - Detail Report

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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1138 - Appropriations applied to liquidate contract authority (-)</td>
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<td>1140 - Capital transfer of appropriations to general fund (-)</td>
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<td>1141 - Appropriations applied to liquidate contract authority withdrawn (-)</td>
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**Edit Rule Number:** 76  
**Rule Name:** SF133 Line 1180 Balance Check  
**Description:** The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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<td>1171 - Advance appropriation (special or trust fund)</td>
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<td>1172 - Advance appropriations transferred from other accounts (•)</td>
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Edit Rule Number: 77
Rule Name: SF133 Line 1340 Balance Check
Description: The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Edit Rule Number: 78

**Rule Name:** SF133 Line 1540 Balance Check  
**Description:** The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand: Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

#### Proposed Analytical Period:

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<td><strong>Operand</strong></td>
<td><strong>Zero</strong></td>
</tr>
<tr>
<td>+</td>
<td>0</td>
</tr>
<tr>
<td>+</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td></td>
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<tr>
<td>+</td>
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---

**The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.**
### Supplementary Information

**Edit Rule Number:** 79  
**Rule Name:** SF133 Line 1750 Balance Check  
**Description:** The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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| SF 133: Report on Budget Execution and Budgetary Resources  
1700 - Collected | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | 0 |
| SF 133: Report on Budget Execution and Budgetary Resources  
1701 - Change in uncollected payments, Federal sources (+ or -) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1702 - Offsetting collections (previously unavailable) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1710 - Spending authority from offsetting collections transferred to other accounts (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1711 - Spending authority from offsetting collections transferred from other accounts | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1720 - Capital transfer of spending authority from offsetting collections to general fund (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1722 - Spending authority from offsetting collections permanently reduced (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1726 - Spending authority from offsetting collections applied to repay debt (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1727 - Spending authority from offsetting collections applied to liquidate contract authority (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| SF 133: Report on Budget Execution and Budgetary Resources  
1728 - Spending authority from offsetting collections substituted for borrowing authority (-) | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
| USSGL Complex Account  
1701 - Offset to SF133 Line 1701 for Expired TAS | 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12 | + | |
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<th>Operand</th>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1200 - Appropriation</td>
<td>+</td>
<td>0</td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1201 - Appropriation (special or trust)</td>
<td>+</td>
<td></td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1202 - Appropriation (previously unavailable)</td>
<td>+</td>
<td></td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1203 - Appropriation (previously unavailable) (special or trust)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1206 - Reappropriation</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1220 - Appropriations transferred to other accounts (-)</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1221 - Appropriations transferred from other accounts</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1234 - Appropriations precluded from obligation (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1235 - Appropriations precluded from obligation (special or trust) (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1236 - Appropriations applied to repay debt (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1238 - Appropriations applied to liquidate contract authority (-)</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1239 - Appropriations substituted for borrowing authority (-)</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1240 - Capital transfer of appropriations to general fund (-)</td>
<td>+</td>
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Edit Rule Number: 81
Rule Name: SF133 Line 1280 Balance Check
Description: The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

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<td>1270 - Advance appropriation</td>
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<tr>
<td>1271 - Advance appropriation (special or trust fund)</td>
<td>+</td>
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<tr>
<td>1272 - Advance appropriations transferred to other accounts (-)</td>
<td>+</td>
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</tr>
<tr>
<td>1273 - Advance appropriations transferred from other accounts</td>
<td>+</td>
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<tr>
<td>1274 - Advance appropriations permanently reduced (-)</td>
<td>+</td>
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</tr>
<tr>
<td>1275 - Advance appropriations temporarily reduced (-)</td>
<td>+</td>
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Edit Rule Number: 82  
Rule Name: SF133 Line 1440 Balance Check  
Description: The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.  
Type: LN: Statement Line / Statement Line  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
Proposed Analytical Period:

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<th>Line Number</th>
<th>Operand</th>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1400 - Borrowing authority</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1420 - Borrowing authority permanently reduced (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1421 - Borrowing authority temporarily reduced (-)</td>
<td>+</td>
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</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1422 - Borrowing authority applied to repay debt (-)</td>
<td>+</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)</td>
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Edit Rule Number: 83  
Rule Name: SF133 Line 1640 Balance Check  
Description: The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.  
Type: LN: Statement Line / Statement Line  
Operand: Greater Than Or Equal (>=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
Proposed Analytical Period:  

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<th>Statement</th>
<th>Line Number</th>
<th>Operand</th>
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</thead>
<tbody>
<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1600 - Contract authority</td>
<td>+</td>
<td>0</td>
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<td>1603 - Contract authority (previously unavailable)</td>
<td>+</td>
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<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1610 - Contract authority transferred to other accounts (-)</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1611 - Contract authority transferred from other accounts</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)</td>
<td>+</td>
<td></td>
</tr>
<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1621 - Contract authority temporarily reduced (-)</td>
<td>+</td>
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</tr>
<tr>
<td>SF133: Report on Budget Execution and Budgetary Resources</td>
<td>1622 - Contract authority precluded from obligation (limitation on obligations) (-)</td>
<td>+</td>
<td></td>
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</tbody>
</table>
### SF133: Report on Budget Execution and Budgetary Resources

**SF133 Line 1850 Balance Check**

- **Left Side Attribute Combination**
- **Statement**: SF133
- **Line Number**: 1800 - Collected
- **Operand**: +
- **Zero**: 0
- **Statement**: SF133
- **Line Number**: 1801 - Change in uncollected payments, Federal sources (+ or -)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1802 - Offsetting collections (previously unavailable)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1810 - Spending authority from offsetting collections transferred to other accounts (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1811 - Spending authority from offsetting collections transferred from other accounts
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1820 - Capital transfer of spending authority from offsetting collections to general fund (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1822 - Spending authority from offsetting collections permanently reduced (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1825 - Spending authority from offsetting collections applied to repay debt (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)
- **Operand**: +
- **Statement**: SF133
- **Line Number**: 1827 - Spending authority from offsetting collections substituted for borrowing authority (-)
- **Operand**: +
- **Statement**: USSGL Complex Account
- **Line Number**: 1801 - Offset to SF133 line 1801 for Expired TAS
- **Operand**: +

- **Description**: The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.

- **Type**: LN: Statement Line / Statement Line

- **Operand**: Greater Than Or Equal (>=)

- **Fatal Period**: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
**Edit Rule Number:** 85

**Rule Name:** SF133 Line 4030 Balance Check

**Description:** The value of SF133 line 4030 must be less than or equal to zero.

**Type:** LN: Statement Line / Statement Line

**Operand:** Less Than Or Equal (\(<\leq\))

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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<td><strong>Statement</strong></td>
<td><strong>Line Number</strong></td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>4030 - Federal sources (-)</td>
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</table>

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**U.S. Standard General Ledger**

**Data Edits - Detail Report**

FISCAL YEAR 2020 REPORTING

Section VII

U.S. Standard General Ledger

Data Edits - Detail Report

**Statement Line Number Operand Zero**

SF 133:  Report on Budget Execution and Budgetary Resources

4030 - Federal sources (-) + 0

The value of SF133 line 4030 must be less than or equal to zero.

**Type:** LN: Statement Line / Statement Line

**Operand:** Less Than Or Equal (\(<\leq\))

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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<td><strong>Line Number</strong></td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>4030 - Federal sources (-)</td>
</tr>
<tr>
<td>Left Side Attribute Combination</td>
<td>Right Side Attribute Combination</td>
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<tr>
<td>---------------------------------</td>
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<tr>
<td><strong>Statement</strong></td>
<td><strong>Line Number</strong></td>
</tr>
<tr>
<td>SF 133: Report on Budget</td>
<td>4033 - Non-Federal sources (-)</td>
</tr>
<tr>
<td>Execution and Budgetary</td>
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<td>Resources</td>
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<tr>
<td><strong>Operand</strong></td>
<td><strong>Zero</strong></td>
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### U.S. Standard General Ledger

**Data Edits - Detail Report**

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<td>Rule Name:</td>
<td>SF133 Line 4034 Balance Check</td>
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<tr>
<td>Description:</td>
<td>The value of SF133 line 4034 must be less than or equal to zero.</td>
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<td>Type:</td>
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<td>Operand:</td>
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<td>Line Number</td>
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<tr>
<td>SF 133: Report on Budget</td>
<td>4034 - Offsetting governmental collections (-)</td>
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<td>Resources</td>
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**VII EDR - 2020 August 2020**
Edit Rule Number: 88
Rule Name: SF133 Line 4120 Balance Check
Description: The value of SF133 line 4120 must be less than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<td>Line Number</td>
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<td>SF 133: Report on Budget</td>
<td>4120 - Federal sources (-)</td>
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<tr>
<td>Execution and Budgetary Resources</td>
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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 89
Rule Name: SF133 Line 4123 Balance Check
Description: The value of SF133 line 4123 must be less than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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<td><strong>Statement</strong></td>
<td><strong>Line Number</strong></td>
</tr>
<tr>
<td>SF 133: Report on Budget</td>
<td>4123 - Non-Federal sources (-)</td>
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<tr>
<td>Execution and Budgetary</td>
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<tr>
<td>Resources</td>
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<tr>
<td><strong>Operand</strong></td>
<td><strong>Zero</strong></td>
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<tr>
<td>+</td>
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</table>
## SF133 Line 4124 Balance Check

**Description:**
The value of SF133 line 4124 must be less than or equal to zero.

**Type:**
LN: Statement Line / Statement Line

**Operand:**
Less Than Or Equal (<=)

**Fatal Period:**
01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

### Table: SF133 Line 4124 Balance Check

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<td>4124 - Offsetting governmental</td>
</tr>
<tr>
<td>Execution and Budgetary</td>
<td>collections (-)</td>
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<td>Resources</td>
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**Edit Rule Number:** 90

**Rule Name:** SF133 Line 4124 Balance Check

**Proposed Analytical Period:**
01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Edit Rule Number: 91
Rule Name: SF133 Line 4010 Balance Check
Description: The value of SF133 line 4010 must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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<td><strong>Line Number</strong></td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>4010 - Outlays from new discretionary authority</td>
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**Edit Rule Number:** 92  
**Rule Name:** SF133 Line 4011 Balance Check  
**Description:** The value of SF133 line 4011 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>4011 - Outlays from discretionary balances</td>
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**Edit Rule Number:** 93  
**Rule Name:** SF133 Line 4100 Balance Check  
**Description:** The value of SF133 line 4100 must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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<td><strong>4100 - Outlays from new mandatory authority</strong></td>
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<tr>
<td><strong>Operand</strong></td>
<td><strong>Zero</strong></td>
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<td>+</td>
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Edit Rule Number: 94
Rule Name: SF133 Line 4101 Balance Check
Description: The value of SF133 line 4101 must be greater than or equal to zero.
Type: LN: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<tr>
<th>Left Side Attribute Combination</th>
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<tbody>
<tr>
<td>SF 133: Report on Budget</td>
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<tr>
<td>Execution and Budgetary</td>
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<tr>
<td>Resources</td>
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<tr>
<td>Line Number 4101</td>
<td>Operator +</td>
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<tr>
<td>Outlays from mandatory balances</td>
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**U.S. Standard General Ledger**

**Data Edits - Detail Report**

**Edit Rule Number:** 95  
**Rule Name:** SF133 Line 4110 Balance Check  
**Description:** The value of this line must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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<td>SF 133: Report on Budget</td>
<td>4110 - Outlays, gross (total)</td>
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Part 1
SUPPLEMENT

U.S. Standard General Ledger
Data Edits - Detail Report

Fiscal Year 2020 Reporting
Section VII

Edit Rule Number: 96
Rule Name: Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority
Description: Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

Type: LN: Statement Line / Statement Line
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical
Period:

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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1100 - Appropriation</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1103 - Appropriation (previously unavailable) (special or trust)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1104 - Appropriation available from subsequent year</td>
<td>1104 - Appropriation available from subsequent year</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1120 - Appropriations transferred to other accounts (-)</td>
<td>1120 - Appropriations transferred to other accounts (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1121 - Appropriations transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1131 - Unobligated balance of appropriations permanently reduced (-)</td>
<td>1131 - Unobligated balance of appropriations permanently reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1132 - Appropriations temporarily reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1133 - Unobligated balance of appropriations temporarily reduced (-)</td>
<td>1133 - Unobligated balance of appropriations temporarily reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1134 - Appropriations precluded from obligation (-)</td>
<td>1134 - Appropriations precluded from obligation (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1135 - Appropriations precluded from obligation (special or trust) (-)</td>
<td>1135 - Appropriations precluded from obligation (special or trust) (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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</tr>
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Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

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<thead>
<tr>
<th>Left Side Attribute Combination</th>
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</thead>
<tbody>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1138 - Appropriations applied to liquidate contract authority (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1139 - Appropriations substituted for borrowing authority (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1140 - Capital transfer of appropriations to general fund (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1141 - Appropriations applied to liquidate contract authority withdrawn (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1170 - Advance appropriation</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1171 - Advance appropriation (special or trust fund)</td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1172 - Advance appropriations transferred to other accounts (-)</td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1173 - Advance appropriations transferred from other accounts</td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1174 - Advance appropriations permanently reduced (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1175 - Advance appropriations temporarily reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1300 - Borrowing authority</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1320 - Borrowing authority permanently reduced (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1500 - Contract authority</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1510 - Contract authority transferred to other accounts (-)</td>
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</table>
**Edit Rule Number:** 96

**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

**Description:** Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

**Type:** LN: Statement Line / Statement Line

**Operand:** Less Than Or Equal (<=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1511 - Contract authority transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (+)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1522 - Contract authority precluded from obligation (limitation on obligations) (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1700 - Collected</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1701 - Change in uncollected payments, Federal sources (+ or -)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1710 - Spending authority from offsetting collections transferred to other accounts (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1711 - Spending authority from offsetting collections transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1720 - Capital transfer of spending authority from offsetting collections to general fund (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1722 - Spending authority from offsetting collections permanently reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
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<td>1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</td>
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<td>1726 - Spending authority from offsetting collections applied to repay debt (-)</td>
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## Part 1

### SUPPLEMENT

#### U.S. Standard General Ledger

#### Data Edits - Detail Report

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<td>Rule Name:</td>
<td>Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority</td>
</tr>
<tr>
<td>Description:</td>
<td>Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.</td>
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<td>Type:</td>
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<td>USSGL Complex Account 4388 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Discretionary</td>
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<tr>
<td>USSGL Complex Account 4390 - Reappropriations - Transfers-Out, Discretionary</td>
<td>USSGL Complex Account 4393 - Permanent Reduction - Prior-Year Balances, Discretionary</td>
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**Source:** Bulletin No. 2020-21, VII EDR - 158, August 2020
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Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

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<th>Statement Line Number</th>
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<tr>
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<td>1271 - Advance appropriation (special or trust fund)</td>
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<td>1273 - Advance appropriations transferred from other accounts</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1400 - Borrowing authority</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1420 - Borrowing authority permanently reduced (- )</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1421 - Borrowing authority temporarily reduced (- )</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1422 - Borrowing authority applied to repay debt (- )</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1423 - Borrowing authority precluded from obligation (limitation on obligations) (- )</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1600 - Contract authority</td>
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<tr>
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<td>1610 - Contract authority transferred to other accounts (- )</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1611 - Contract authority transferred from other accounts</td>
<td>+</td>
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## Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

**Edit Rule Number:** 97  
**Rule Name:** Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  
**Description:** Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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<th>Operand</th>
<th>Line Number</th>
<th>Operand</th>
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<tbody>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)</td>
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<td></td>
</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1621 - Contract authority temporarily reduced (-)</td>
<td>+</td>
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</tr>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1622 - Contract authority precluded from obligation (limitation on obligations) (-)</td>
<td>+</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1801 - Change in uncollected payments, Federal sources (+ or -)</td>
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<td>1802 - Offsetting collections (previously unavailable)</td>
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<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1810 - Spending authority from offsetting collections transferred to other accounts (-)</td>
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<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td>1811 - Spending authority from offsetting collections transferred from other accounts</td>
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<tr>
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<td>1820 - Capital transfer of spending authority from offsetting collections to general fund (-)</td>
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Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.

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### Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)

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Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).
## U.S. Standard General Ledger
Data Edits - Detail Report

### Edit Rule Number: 99

**Rule Name:** Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant

**Description:** Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).

**Type:** SS: USSGL / USSGL

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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Edit Rule Number: 100  
Rule Name: Disaster Emergency Fund Code "F" Balance Check  
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**U.S. Standard General Ledger**  
*Data Edits - Detail Report*

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**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**U.S. Standard General Ledger**

**Data Edits - Detail Report**

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**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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## U.S. Standard General Ledger

### Data Edits - Detail Report

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**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

### Proposed Analytical Period:

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Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

Section VII

U.S. Standard General Ledger

Data Edits - Detail Report

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Rule Name:** Disaster Emergency Fund Code "G" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**U.S. Standard General Ledger**  
**Data Edits - Detail Report**

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
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## U.S. Standard General Ledger
### Data Edits - Detail Report

#### Part 1

**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 102
Rule Name: Disaster Emergency Fund Code "H" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Bulletin No. 2020-21 VII EDR - 178 August 2020
**Edit Rule Number:** 102  
**Rule Name:** Disaster Emergency Fund Code "H" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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## Disaster Emergency Fund Code "I" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.

**Rule Name:** Disaster Emergency Fund Code "I" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.  
**Type:** EZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Disaster Emergency Fund Code "I" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.

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### Disaster Emergency Fund Code "I" Balance Check

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**Operand:**Equal (=)

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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 103
Rule Name: Disaster Emergency Fund Code "I" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

### U.S. Standard General Ledger  
**Data Edits - Detail Report**

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**U.S. Standard General Ledger**  
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Disaster Emergency Fund Code "J" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.

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**Rule Name:** Disaster Emergency Fund Code "J" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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### U.S. Standard General Ledger

#### Data Edits - Detail Report

**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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## U.S. Standard General Ledger

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### Data Edits - Detail Report

**U.S. Standard General Ledger**

**Edit Rule Number:** 105

**Rule Name:** Disaster Emergency Fund Code "K" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=) 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 105
Rule Name: Disaster Emergency Fund Code "K" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.
Type:SZ: USSGL / Zero
Operand:Equal (=)
Fatal Period:01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Bulletin No. 2020-21 VII EDR - 193 August 2020
**Edit Rule Number:** 105  
**Rule Name:** Disaster Emergency Fund Code "K" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Part 1**

**U.S. Standard General Ledger**

**Data Edits - Detail Report**

**Edit Rule Number:** 106

**Rule Name:** Disaster Emergency Fund Code "L" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Part 1**

**U.S. Standard General Ledger**

**Data Edits - Detail Report**

**Edit Rule Number:** 106  
**Rule Name:** Disaster Emergency Fund Code "L" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Disaster Emergency Fund Code "L" Balance Check

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Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
**Edit Rule Number:** 106  
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**U.S. Standard General Ledger**  
**Data Edits - Detail Report**  

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Edit Rule Number: 106
Rule Name: Disaster Emergency Fund Code "L" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Part 1**

**Edit Rule Number:** 107

**Rule Name:** Disaster Emergency Fund Code "M" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 107  
**Rule Name:** Disaster Emergency Fund Code "M" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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Rule Name: Disaster Emergency Fund Code "M" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
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Edit Rule Number: 107
Rule Name: Disaster Emergency Fund Code "M" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 108  
**Rule Name:** DOL FECA- Receivable  
**Description:** The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Data Edits - Detail Report

**Edit Rule Number:** 109  
**Rule Name:** DOL FECA- Revenue  
**Description:** The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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**U.S. Standard General Ledger**

**Data Edits - Detail Report**

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Edit Rule Number: 111
Rule Name: DOL Unemployment Benefit Revenue
Description: The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.
Type: UF: USSGL / Fiduciary
Operand: Equal ( = )
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 112
Rule Name: OPM Retirement Benefit - Receivable
Description: The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Supplement

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 113
Rule Name: OPM Retirement Benefit- Revenue
Description: The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:**  114  
**Rule Name:**  OPM Life Insurance- Receivable  
**Description:**  The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.  
**Type:**  UF: USSGL / Fiduciary  
**Operand:**  Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:**  01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**U.S. Standard General Ledger**  
**Data Edits - Detail Report**

**Edit Rule Number:** 115  
**Rule Name:** OPM Life Insurance- Revenue  
**Description:** The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.  
**Type:** UF: USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

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### Edit Rule Number: 116

**Rule Name:** OPM Health Insurance - Receivable

**Description:** The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.

**Type:** UF: USSGL / Fiduciary

**Operand:** Equal (=)

**Fatal Period:**

**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 117
Rule Name: OPM Health Insurance- Revenue
Description: The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.
Type: UF: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

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**Data Edits - Detail Report**

**Part 1**

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**Edit Rule Number:** 118

**Rule Name:** Disaster Emergency Fund Code "N" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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**Bulletin No. 2020-21**

VII EDR - 215

August 2020
### Edit Rule Number:
118

### Rule Name:
Disaster Emergency Fund Code "N" Balance Check

### Description:
The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

### Type:
SZ: USSGL / Zero

### Operand:
Equal (=)

### Fatal Period:
01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger

#### Part 1

**Supplement**

**Section VII**

**Data Edits - Detail Report**

**Edit Rule Number:** 118

**Rule Name:** Disaster Emergency Fund Code "N" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Disaster Emergency Fund Code "N" Balance Check

The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.

#### Rule Details:
- **Edit Rule Number:** 118
- **Rule Name:** Disaster Emergency Fund Code "N" Balance Check
- **Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.
- **Type:** SZ: USSGL / Zero
- **Operand:** Equal (=)
- **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger
#### Data Edits - Detail Report

**Edit Rule Number:** 119  
**Rule Name:** Disaster Emergency Fund Code "O" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 119
Rule Name: Disaster Emergency Fund Code "O" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 119
Rule Name: Disaster Emergency Fund Code "O" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Supplement: Data Edits - Detail Report

#### U.S. Standard General Ledger

**Edit Rule Number:** 119

**Rule Name:** Disaster Emergency Fund Code "O" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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Edit Rule Number: 119  
Rule Name: Disaster Emergency Fund Code "O" Balance Check  
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Rule Name: Disaster Emergency Fund Code "P" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger

#### Data Edits - Detail Report

**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
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The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.

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Edit Rule Number: 120
Rule Name: Disaster Emergency Fund Code "P" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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**Edit Rule Number:** 120  
**Rule Name:** Disaster Emergency Fund Code "P" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### U.S. Standard General Ledger

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### Part 1

#### SUPPLEMENT

**U.S. Standard General Ledger**

Data Edits - Detail Report

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Part 1

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 122
Rule Name: Disaster Emergency Fund Code "S" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Part 1

Fiscal Year 2020 Reporting

SUPPLEMENT

U.S. Standard General Ledger
Data Edits - Detail Report

Edit Rule Number: 122
Rule Name: Disaster Emergency Fund Code "S" Balance Check
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
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Bulletin No. 2020-21  VII EDR - 237  August 2020
**Edit Rule Number:** 122  
**Rule Name:** Disaster Emergency Fund Code "S" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.  
**Type:** SZ: USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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Edit Rule Number: 123  
Rule Name: Disaster Emergency Fund Code "T" Balance Check  
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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### U.S. Standard General Ledger Data Edits - Detail Report

#### Section VII

**Edit Rule Number:** 123

**Rule Name:** Disaster Emergency Fund Code "T" Balance Check

**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.

**Type:** SZ: USSGL / Zero

**Operand:** Equal (=)

**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

**Proposed Analytical Period:**

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Rule Name: Disaster Emergency Fund Code "T" Balance Check  
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
Type:SZ: USSGL / Zero  
Operand:Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Rule Name: Disaster Emergency Fund Code "T" Balance Check  
Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.  
Type: SZ: USSGL / Zero  
Operand: Equal (=)  
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  

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Edit Rule Number: 950
Rule Name: Custodial Activity Verification 1
Description: The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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Edit Rule Number: 951
Rule Name: Custodial Activity Verification 2
Description: The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.
Type: LN: Statement Line / Statement Line
Operand: Equal (=)
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

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### Closing USSGL Accounts

- **Closing Rule Number:** 21.412200
  - **Closing USSGL Account:** 412200  Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities
  
- **Closing Rule Number:** 21.412600
  - **Closing USSGL Account:** 412600  Amounts Appropriated From Specific Invested TAFS - Receivable
  
- **Closing Rule Number:** 21.412700
  - **Closing USSGL Account:** 412700  Amounts Appropriated From Specific Invested TAFS - Payable
  
- **Closing Rule Number:** 21.413600
  - **Closing USSGL Account:** 413600  Contract Authority To Be Liquidated by Trust Funds
  
- **Closing Rule Number:** 21.413700
  - **Closing USSGL Account:** 413700  Transfers of Contract Authority - Allocation
## Closing Edits Detail Report

### Closing Rule Number: 21.413900
Closing USSGL Account: 413900 Contract Authority Carried Forward

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Closing USSGL Account: 414900 Borrowing Authority Carried Forward

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### Closing Rule Number: 21.415300
Closing USSGL Account: 415300 Transfers of Contract Authority - Non-Allocation

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### Closing Rule Number: 21.416600
Closing USSGL Account: 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

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### Closing Edits Detail Report

**Closing Rule Number:** 21.420100  
**Closing USSGL Account:** 420100 Total Actual Resources - Collected

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# U.S. Standard General Ledger

## Closing Edits Detail Report

### Part 1  Fiscal Year 2020 Reporting

**SUPPLEMENT**  
Section VII

### Closing Rule Number: 21.422100

**Closing USSGL Account:** 422100 Unfilled Customer Orders Without Advance

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### Closing Rule Number: 21.422200

**Closing USSGL Account:** 422200 Unfilled Customer Orders With Advance

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### Closing Rule Number: 21.422500

**Closing USSGL Account:** 422500 Expenditure Transfers From Trust Funds - Receivable

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### Closing Rule Number: 21.425100

**Closing USSGL Account:** 425100 Reimbursements and Other Income Earned - Receivable

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### Closing Rule Number: 21.428300

**Closing USSGL Account:** 428300 Interest Receivable From Treasury

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### Closing Rule Number: 21.428500

**Closing USSGL Account:** 428500 Receivable From the Liquidating Fund

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### Closing Edits Detail Report

#### Part 1  Fiscal Year 2020 Reporting

**U.S. Standard General Ledger**

**Closing Edits Detail Report**

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#### Closing Rule Number: 21.428700

#### Closing USSGL Account: 428700 Other Federal Receivables

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#### Closing Rule Number: 21.429500

#### Closing USSGL Account: 429500 Adjustments to the Exchange Stabilization Fund (ESF)

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#### Closing Rule Number: 21.429590

#### Closing USSGL Account: 429590 Adjustments to the International Monetary Fund

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#### Closing Rule Number: 21.436000

#### Closing USSGL Account: 436000 Appropriation Purpose Fulfilled - Balance Not Available

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### Closing Edits Detail Report

#### Part 1  Fiscal Year 2020 Reporting

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Section VII

**U.S. Standard General Ledger**

#### Closing Edits Detail Report

**Closing Rule Number:** 21.438400  
**Closing USSGL Account:** 438400 Temporary Reduction/Cancellation Returned by Appropriation

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**Closing Rule Number:** 21.439400  
**Closing USSGL Account:** 439400 Receipts Unavailable for Obligation Upon Collection

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**Closing Rule Number:** 21.439700  
**Closing USSGL Account:** 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

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**Closing Rule Number:** 21.439730  
**Closing USSGL Account:** 439730 Appropriations Temporarily Precluded From Obligation

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### Closing Edits Detail Report

#### Section VII

**U.S. Standard General Ledger**

**Closing Rule Number:** 21.439800  
**Closing USSGL Account:** 439800  
**Description:** Offsetting Collections Temporarily Precluded From Obligation

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**Closing Rule Number:** 21.445000  
**Closing USSGL Account:** 445000  
**Description:** Unapportioned Authority

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**Closing Rule Number:** 21.462000  
**Closing USSGL Account:** 462000  
**Description:** Unobligated Funds Exempt From Apportionment

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**Closing Rule Number:** 21.462090  
**Closing USSGL Account:** 462090  
**Description:** Unobligated Funds Exempt From Apportionment - International Monetary Fund

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**Closing Rule Number:** 21.462091  
**Closing USSGL Account:** 462091  
**Description:** Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)

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**Closing Rule Number:** 21.463500  
**Closing USSGL Account:** 463500  
**Description:** Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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## U.S. Standard General Ledger

### Closing Edits Detail Report

#### Closing Rule Number: 21.465000

**Closing USSGL Account:** 465000 Allotments - Expired Authority

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#### Closing Rule Number: 21.480100

**Closing USSGL Account:** 480100 Undelivered Orders - Obligations, Unpaid

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#### Closing Rule Number: 21.480200

**Closing USSGL Account:** 480200 Undelivered Orders - Obligations, Prepaid/Advanced

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#### Closing Rule Number: 21.490100

**Closing USSGL Account:** 490100 Delivered Orders - Obligations, Unpaid

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### Closing Edits Detail Report

**Closing Rule Number:** 21.490800  
**Closing USSGL Account:** 490800 Authority Outlayed Not Yet Disbursed

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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

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**Closing Rule Number:** 45.101000  
**Closing USSGL Account:** 101000 Fund Balance With Treasury

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**Closing Rule Number:** 45.110100  
**Closing USSGL Account:** 110100 General Fund of the U.S. Government's Operating Cash

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**Closing Rule Number:** 45.110300  
**Closing USSGL Account:** 110300 Restricted Operating Cash

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**Closing Rule Number:** 45.110900  
**Closing USSGL Account:** 110900 Checks Outstanding

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**Closing Rule Number:** 45.111000  
**Closing USSGL Account:** 111000 Undeposited Collections

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### Closing Edits Detail Report

#### Part 1  Fiscal Year 2020 Reporting

**SUPPLEMENT**

**Section VII**

**U.S. Standard General Ledger**

**Closing Edits Detail Report**

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<td>113000 Funds Held Outside of Treasury - Budgetary</td>
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<td>113500 Funds Held Outside of Treasury - Non-Budgetary</td>
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## U.S. Standard General Ledger

### Closing Edits Detail Report

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**Closing Rule Number:** 45.119305  
**Closing USSGL Account:** 119305  International Monetary Fund - Letter of Credit  
**119305 Preclosing Balance**  
**119305 Beginning Balance**

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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**

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**Closing Rule Number:** 45.119307  
**Closing USSGL Account:** 119307 International Monetary Fund - Dollar Deposits With the IMF  
**119307 Preclosing Balance**  
**119307 Beginning Balance**

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**Closing Rule Number:** 45.119309  
**Closing USSGL Account:** 119309 International Monetary Fund - Currency Holdings  
**119309 Preclosing Balance**  
**119309 Beginning Balance**

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**Closing Rule Number:** 45.119333  
**Closing USSGL Account:** 119333 International Monetary Fund - Reserve Position  
**119333 Preclosing Balance**  
**119333 Beginning Balance**

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**Closing Rule Number:** 45.119400  
**Closing USSGL Account:** 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)  
**119400 Preclosing Balance**  
**119400 Beginning Balance**

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**Closing Rule Number:** 45.119500  
**Closing USSGL Account:** 119500 Other Monetary Assets  
**119500 Preclosing Balance**  
**119500 Beginning Balance**
## U.S. Standard General Ledger
### Closing Edits Detail Report

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### Closing Edits Detail Report

#### Part 1  Fiscal Year 2020 Reporting

**SUPPLEMENT**  
Section VII  

**U.S. Standard General Ledger**  
Closing edits detail report

#### Bulletin No. 2020-15

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**U.S. Standard General Ledger**  
Closing Edits Detail Report

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**U.S. Standard General Ledger**  
Closing Edits Detail Report

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**Closing Edit Detail Report**

### Part 1  Fiscal Year 2020 Reporting

**SUPPLEMENT**  
**Section VII**  
**U.S. Standard General Ledger**

#### Closing Edits Detail Report

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**Closing Rule Number:** 45.137300  
**Closing USSGL Account:** 137300 Administrative Fees Receivable - Taxes

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**VII CER - 18**  
**June 2020**
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**Closing Rule Number:**

- 45.151600
- 45.151900
- 45.152100
- 45.152200
- 45.152300
- 45.152400
- 45.152500
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#### USSGL Account Number 152600 Inventory - Work-in-Process

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#### USSGL Account Number 152700 Inventory - Finished Goods

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#### USSGL Account Number 152900 Inventory - Allowance

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#### USSGL Account Number 153100 Seized Monetary Instruments

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#### USSGL Account Number 153200 Seized Cash Deposited

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#### USSGL Account Number 154100 Forfeited Property Held for Sale

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#### USSGL Account Number 154200 Forfeited Property Held for Donation or Use

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**Closing Rule Number:** 45.159100  
**Closing USSGL Account:** 159100  Other Related Property

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**Closing Rule Number:** 45.159900  
**Closing USSGL Account:** 159900  Other Related Property - Allowance

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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

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**Closing Rule Number:** 45.161100  
**Closing USSGL Account:** 161100  Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

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**Closing Rule Number:** 45.161200  
**Closing USSGL Account:** 161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

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**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

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**Closing Rule Number:** 45.161800  
**Closing USSGL Account:** 161800  Market Adjustment - Investments

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#### Closing Rule Number: 45.162000

**Closing USSGL Account: 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities**

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#### Closing Rule Number: 45.162100

**Closing USSGL Account: 162100  Discount on Securities Other Than the Bureau of the Fiscal Service Securities**

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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**

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#### 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**

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#### 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**

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#### 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**

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#### 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**

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**Closing Rule Number:** 45.164200  
**Closing USSGL Account:** 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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**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

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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

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**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

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**Closing Rule Number:** 45.164600  
**Closing USSGL Account:** 164600 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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**Closing Rule Number:** 45.164700  
**Closing USSGL Account:** 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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**Closing Rule Number:** 45.165000  
**Closing USSGL Account:** 165000 Preferred Stock in Federal Government Sponsored Enterprise

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<td>165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
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<td>165200 Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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<td>165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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**Closing Rule Number:** 45.169000  
**Closing USSGL Account:** 169000 Other Investments

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**Closing Rule Number:** 45.171100  
**Closing USSGL Account:** 171100 Land and Land Rights

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**Closing Rule Number:** 45.171200  
**Closing USSGL Account:** 171200 Improvements to Land

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**Closing Rule Number:** 45.171900  
**Closing USSGL Account:** 171900 Accumulated Depreciation on Improvements to Land

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**Closing Rule Number:** 45.172000  
**Closing USSGL Account:** 172000 Construction-in-Progress

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**Closing Rule Number:** 45.173000  
**Closing USSGL Account:** 173000 Buildings, Improvements, and Renovations

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**Closing Rule Number:** 45.173900  
**Closing USSGL Account:** 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

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### Closing Rule Number: 45.174000
Closing USSGL Account: 174000 Other Structures and Facilities

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### Closing Rule Number: 45.174900
Closing USSGL Account: 174900 Accumulated Depreciation on Other Structures and Facilities

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Closing USSGL Account: 175000 Equipment

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### Closing Rule Number: 45.175900
Closing USSGL Account: 175900 Accumulated Depreciation on Equipment

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### Closing Rule Number: 45.181000
Closing USSGL Account: 181000 Assets Under Capital Lease

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### Closing Rule Number: 45.181900
Closing USSGL Account: 181900 Accumulated Depreciation on Assets Under Capital Lease

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### Closing Rule Number: 45.182000
Closing USSGL Account: 182000 Leasehold Improvements

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<td>189900 Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
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<td>192100 Receivable From Appropriations</td>
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<td>192300 Contingent Receivable for Capital Transfers</td>
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<td>192500 Capital Transfers Receivable</td>
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<td>198000 Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government</td>
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<td>198100 Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</td>
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#### Closing Rule Number: 45.199500  
**Closing USSGL Account:** 199500  General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

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#### Closing Rule Number: 45.199900  
**Closing USSGL Account:** 199900  Central Accounting Control Account

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#### Closing Rule Number: 45.201000  
**Closing USSGL Account:** 201000  Liability for Fund Balance With Treasury

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#### Closing Rule Number: 45.211000  
**Closing USSGL Account:** 211000  Accounts Payable

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#### Closing Rule Number: 45.211200  
**Closing USSGL Account:** 211200  Accounts Payable for Federal Government Sponsored Enterprise

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#### Closing Rule Number: 45.212000  
**Closing USSGL Account:** 212000  Disbursements in Transit

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#### Closing Rule Number: 45.213000  
**Closing USSGL Account:** 213000  Contract Holdbacks

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**Closing Rule Number:** 45.214000

**Closing USSGL Account:** 214000  Accrued Interest Payable - Not Otherwise Classified

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**Closing Rule Number:** 45.214100

**Closing USSGL Account:** 214100  Accrued Interest Payable - Loans

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**Closing Rule Number:** 45.214200

**Closing USSGL Account:** 214200  Accrued Interest Payable - Debt

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**Closing Rule Number:** 45.215000

**Closing USSGL Account:** 215000  Payable for Transfers of Currently Invested Balances

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**Closing Rule Number:** 45.215500

**Closing USSGL Account:** 215500  Expenditure Transfers Payable

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**Closing Rule Number:** 45.216000

**Closing USSGL Account:** 216000  Entitlement Benefits Due and Payable

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**Closing Rule Number:** 45.217000

**Closing USSGL Account:** 217000  Subsidy Payable to the Financing Account
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**Closing Rule Number:** 45.218000  
**Closing USSGL Account:** 218000 Loan Guarantee Liability

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**Closing Rule Number:** 45.219000  
**Closing USSGL Account:** 219000 Other Liabilities With Related Budgetary Obligations

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**Closing Rule Number:** 45.219100  
**Closing USSGL Account:** 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

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**Closing Rule Number:** 45.219200  
**Closing USSGL Account:** 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

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**Closing Rule Number:** 45.219300  
**Closing USSGL Account:** 219300 Allocation of Special Drawing Rights (SDRs)

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**Closing Rule Number:** 45.220000  
**Closing USSGL Account:** 220000 Liability for Unpaid Insurance Claims

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**Closing Rule Number:** 45.220500  
**Closing USSGL Account:** 220500 Liability for Unearned Insurance Premiums
### Closing Edits Detail Report

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**Closing Rule Number:** 45.221000  
**Closing USSGL Account:** 221000  Accrued Funded Payroll and Leave

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**Closing Rule Number:** 45.221100  
**Closing USSGL Account:** 221100  Withholdings Payable

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**Closing Rule Number:** 45.221300  
**Closing USSGL Account:** 221300  Employer Contributions and Payroll Taxes Payable

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**Closing Rule Number:** 45.221500  
**Closing USSGL Account:** 221500  Other Post Employment Benefits Due and Payable

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**Closing Rule Number:** 45.221600  
**Closing USSGL Account:** 221600  Pension Benefits Due and Payable to Beneficiaries

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**Closing Rule Number:** 45.221700  
**Closing USSGL Account:** 221700  Benefit Premiums Payable to Carriers

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**Closing Rule Number:** 45.221800  
**Closing USSGL Account:** 221800  Life Insurance Benefits Due and Payable to Beneficiaries
## Closing Edits Detail Report

### Closing Rule Number: 45.222000
**Closing USSGL Account:** 222000  Unfunded Leave

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### Closing Rule Number: 45.222500
**Closing USSGL Account:** 222500  Unfunded FECA Liability

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### Closing Rule Number: 45.229000
**Closing USSGL Account:** 229000  Other Unfunded Employment Related Liability

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### Closing Rule Number: 45.231000
**Closing USSGL Account:** 231000  Liability for Advances and Prepayments

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### Closing Rule Number: 45.232000
**Closing USSGL Account:** 232000  Other Deferred Revenue

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### Closing Rule Number: 45.240000
**Closing USSGL Account:** 240000  Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

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### Closing Rule Number: 45.241000
**Closing USSGL Account:** 241000  Liability for Clearing Accounts

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## Closing Edits Detail Report

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**Closing Rule Numbers:**
- 45.253400
- 45.254000
- 45.259000
- 45.261000
- 45.262000
- 45.263000
- 45.265000

**Closing USSGL Accounts:**
- 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
- 254000 Participation Certificates
- 259000 Other Debt
- 261000 Actuarial Pension Liability
- 262000 Actuarial Health Insurance Liability
- 263000 Actuarial Life Insurance Liability
- 265000 Actuarial FECA Liability
### Closing Edits Detail Report

#### Part 1  Fiscal Year 2020 Reporting

**SUPPLEMENT**  
**Section VII**  
**U.S. Standard General Ledger**

**Closing Edits Detail Report**

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**Closing USSGL Account:** 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs

**266000 Preclosing Balance**  
**266000 Beginning Balance**

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**Closing USSGL Account:** 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs

**267000 Preclosing Balance**  
**267000 Beginning Balance**

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**Closing USSGL Account:** 269000 Other Actuarial Liabilities

**269000 Preclosing Balance**  
**269000 Beginning Balance**

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**Closing USSGL Account:** 291000 Prior Liens Outstanding on Acquired Collateral

**291000 Preclosing Balance**  
**291000 Beginning Balance**

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**Closing USSGL Account:** 292000 Contingent Liabilities

**292000 Preclosing Balance**  
**292000 Beginning Balance**

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**Closing USSGL Account:** 292200 Contingent Liabilities - Federal Government Sponsored Enterprise

**292200 Preclosing Balance**  
**292200 Beginning Balance**

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**Closing USSGL Account:** 292300 Contingent Liability for Capital Transfers

**292300 Preclosing Balance**  
**292300 Beginning Balance**
## Closing Edits Detail Report

### Closing Edits Report
- **Closing Rule Number:** 45.294000
- **Closing USSGL Account:** 294000 Capital Lease Liability

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- **Closing Rule Number:** 45.296000
- **Closing USSGL Account:** 296000 Accounts Payable From Canceled Appropriations

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- **Closing Rule Number:** 45.297000
- **Closing USSGL Account:** 297000 Liability for Capital Transfers

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- **Closing Rule Number:** 45.298000
- **Closing USSGL Account:** 298000 Custodial Liability

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- **Closing Rule Number:** 45.298500
- **Closing USSGL Account:** 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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- **Closing Rule Number:** 45.299000
- **Closing USSGL Account:** 299000 Other Liabilities Without Related Budgetary Obligations

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- **Closing Rule Number:** 45.299500
- **Closing USSGL Account:** 299500 Estimated Cleanup Cost Liability

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### Closing Edits Detail Report

#### Closing Rule Number: 45.310000

**Closing USSGL Account:** 310000 Unexpended Appropriations - Cumulative

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#### Closing Rule Number: 45.320000

**Closing USSGL Account:** 320000 Appropriations Outstanding - Cumulative

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## Closing Edits Detail Report

**Closing Rule Number:** 45.331000  
**Closing USSGL Account:** 331000  
**Closing USSGL Account:** Cumulative Results of Operations

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## U.S. Standard General Ledger
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## Closing Rule Number: 45.340000

## Closing USSGL Account: 340000  Fiduciary Net Assets

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